

**OAKLAND COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2015**

Based on Actual Costs
For The Fiscal Year Ended
September 30, 2015

MAXIMUS[®]
HELPING GOVERNMENT SERVE THE PEOPLE[®]

935 N. Washington Ave.
Lansing, Michigan 48906
(989) 684-4111
(804) 323-3536 FAX

OAKLAND COUNTY, MICHIGAN
COUNTY-WIDE COST ALLOCATION PLAN
Certification by the Responsible County Official

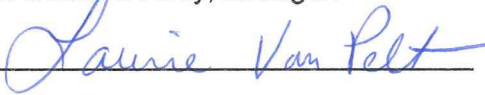
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1.) All costs included in this proposal for the year ended September 30, 2015 to establish cost allocations or billings for the year beginning October 1, 2016, are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87) and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2.) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Oakland County, Michigan

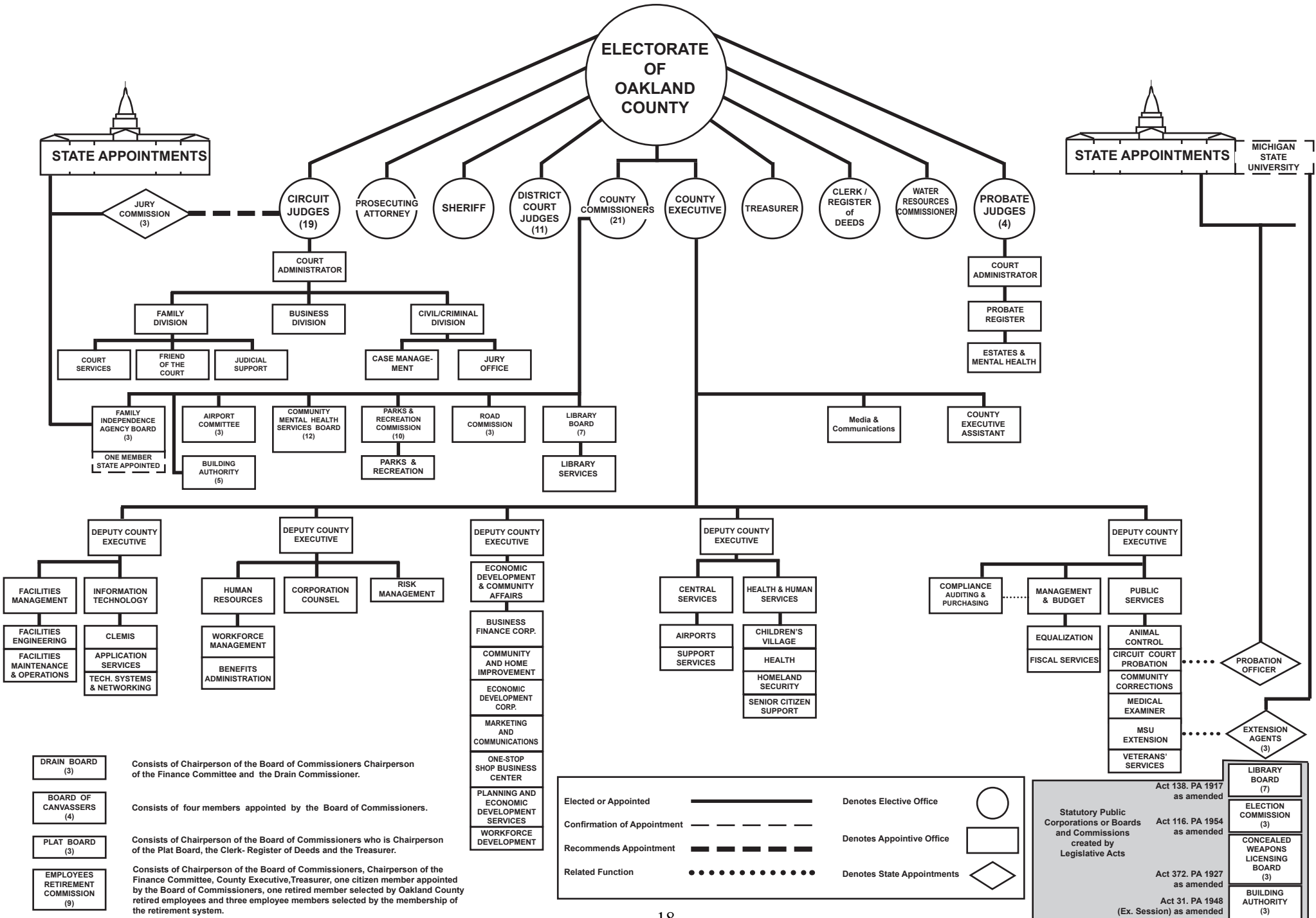
Signature: 

Name of Official: Laurie Van Pelt

Title: Director – Management & Budget

Date: 8/25/16

OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART



INTRODUCTION

The cost allocation plan for indirect services provided by central service departments is based on actual expenditures for the fiscal year ended September 30, 2015. The plan was prepared by MAXIMUS, Inc.

METHODOLOGY

The plan was prepared in accordance with the policies and procedures contained in 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments and the Federal award(s) to which they apply. A consistent approach has been followed in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the fiscal year identified in the Cost Allocation Plan. Statistics used to allocate costs were taken from data by performing one hundred percent counts or, in some cases, conducting a representative sample period count.

A double step-down allocation procedure was used to distribute costs among central services and to other departments that receive benefits. The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocation to other central service departments. To insure that the cross-benefit of services among central service departments is fully recognized, a second step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

First Allocation - the actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, interest expense and general government costs as determined by OMB Circular A-87), plus all allocated costs for other central service departments which have been identified up to this point.

Second Allocation - costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

- (1) the initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and

- (2) after the second allocation of each central service department, that department was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

FORMAT

A table of contents is included at the beginning of the plan. The allocation of costs has been accomplished in the same order as shown in the table of contents. The table of contents also permits the ready identification of the following summary data and sections of the plan:

Summary Data - five summary schedules are provided at the beginning of the plan.

- (1) **Allocated Costs by Department (Schedule A)** - provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.
- (2) **Fixed Costs Proposed (Schedule B)** - this schedule computes the difference between the actual (final) costs compiled within this plan to the indirect cost amount used (fixed) during the fiscal period under review. The difference between the final costs and fixed cost is called the rollforward adjustment. Depending on many factors a positive or negative number would be added to the final costs to compute a proposed cost, plus or minus adjustments, for the next fiscal period.
- (3) **Summary of Allocated Costs (Schedule C)** - summarizes the costs allocated from each central service department. The central service departments are listed along the left side of the page separated by spaces between the grantee departments.
- (4) **Detail of Allocated Costs (Schedule D)** - details the costs allocated from each central service department. The central service departments are listed across the top and the departments that received allocations are listed on the left side of the page.

- (5) **Summary of Allocation Basis (Schedule E)** - provides the basis used to allocate the costs for each function of every central service department.

Sections - sections for each central service department are presented in the following format:

- (1) **Nature and Extent of Services** - a narrative description of the central service and each function that was identified. Also described are the allocation basis used for each function and any other relevant information on expenditures.
- (2) **Costs to be Allocated** - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.
- (3) **Costs to be Allocated by Function** - costs for each department are functionalized to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.
- (4) **Detail Allocation** - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are reallocated to all other departmental functions based on functional costs.
- (5) **Departmental Cost Allocation Summary** - the last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Table of Contents

Summary Data	Summary	Page #
Schedule A - Allocated Costs By Department	A	1
Schedule B - Fixed Costs Proposed	B	12
Schedule C - Summary Of Allocated Costs	C	15
Schedule D - Detail Of Allocated Costs	D	18
Schedule E - Summary Of Allocation Basis	E	27
 Building Use Charge	 Detail	 Page #
Narrative	1.1	31
Schedule .2 - Detail Costs To Be Allocated.	1.2	32
Schedule .3 - Costs To Be Allocated By Activity.	1.3	33
Schedule .4 - Detail Activity Allocations-N. Office Bldg	1.4.1	39
Schedule .4 - Detail Activity Allocations-NO Health Ctr	1.4.2	40
Schedule .4 - Detail Activity Allocations-Court House	1.4.3	41
Schedule .4 - Detail Activity Allocations-Central Svc Bld	1.4.4	42
Schedule .4 - Detail Activity Allocations-Info Tech Bldg	1.4.5	43
Schedule .4 - Detail Activity Allocations-Annex I	1.4.6	44
Schedule .4 - Detail Activity Allocations-Annex II	1.4.7	45
Schedule .4 - Detail Activity Allocations-Oak Pointe	1.4.8	46
Schedule .4 - Detail Activity Allocations-Public Works	1.4.9	47
Schedule .4 - Detail Activity Allocations-Child Care Ctr	1.4.10	48
Schedule .4 - Detail Activity Allocations-Health Svc Ctr	1.4.11	49
Schedule .4 - Detail Activity Allocations-S. Health Svc	1.4.12	50
Schedule .4 - Detail Activity Allocations-Law Enf Complex	1.4.13	51
Schedule .4 - Detail Activity Allocations-Medical Exam	1.4.14	52
Schedule .4 - Detail Activity Allocations-Child Welfare	1.4.15	53
Schedule .4 - Detail Activity Allocations-Work Release	1.4.16	54
Schedule .4 - Detail Activity Allocations-Animal Shelter	1.4.17	55
Schedule .4 - Detail Activity Allocations-Trusty Camp	1.4.18	56
Schedule .4 - Detail Activity Allocations-Materials Mgmt	1.4.19	57
Schedule .4 - Detail Activity Allocations-Sheriff Admin	1.4.20	58
Schedule .4 - Detail Activity Allocations-P&R (Market)	1.4.21	59
Schedule .4 - Detail Activity Allocations-South Ofc Bldg	1.4.22	60
Schedule .4 - Detail Activity Allocations-Boot Camp	1.4.23	61
Schedule .4 - Detail Activity Allocations-Mens Facility	1.4.24	62
Schedule .4 - Detail Activity Allocations-D Building	1.4.25	63
Schedule .4 - Detail Activity Allocations-Central Garage	1.4.26	64
Schedule .4 - Detail Activity Allocations-Service Center	1.4.27	65

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Table of Contents

Schedule .4 - Detail Activity Allocations-EOB 41 West	1.4.28	66
Schedule .5 - Allocation Summary	1.5	67
Non-Departmental	Detail	Page #
Narrative	2.1	77
Schedule .2 - Detail Costs To Be Allocated	2.2	78
Schedule .3 - Costs To Be Allocated By Activity	2.3	79
Schedule .4 - Detail Activity Allocations-Specific Serv	2.4.1	81
Schedule .4 - Detail Activity Allocations-Grounds Care	2.4.2	82
Schedule .4 - Detail Activity Allocations-FM&O	2.4.3	83
Schedule .5 - Allocation Summary	2.5	84
Co Exec Admin	Detail	Page #
Narrative	3.1	85
Schedule .2 - Detail Costs To Be Allocated	3.2	86
Schedule .3 - Costs To Be Allocated By Activity	3.3	87
Schedule .4 - Detail Activity Allocations-Administration	3.4.1	88
Schedule .5 - Allocation Summary	3.5	90
Co Exec Compliance	Detail	Page #
Narrative	4.1	92
Schedule .2 - Detail Costs To Be Allocated	4.2	93
Schedule .3 - Costs To Be Allocated By Activity	4.3	94
Schedule .4 - Detail Activity Allocations-General Audits	4.4.1	95
Schedule .4 - Detail Activity Allocations-Audits/Bank Rec	4.4.2	98
Schedule .4 - Detail Activity Allocations-Purchasing Adm	4.4.3	99
Schedule .5 - Allocation Summary	4.5	100
Co Exec Corp Counsel	Detail	Page #
Narrative	5.1	103
Schedule .2 - Detail Costs To Be Allocated	5.2	104
Schedule .3 - Costs To Be Allocated By Activity	5.3	105
Schedule .4 - Detail Activity Allocations-Civil Counsel	5.4.1	106
Schedule .4 - Detail Activity Allocations-Bldg Liab	5.4.2	108
Schedule .5 - Allocation Summary	5.5	109
Mgmt & Budget Admin	Detail	Page #
Narrative	6.1	111
Schedule .2 - Detail Costs To Be Allocated	6.2	112
Schedule .3 - Costs To Be Allocated By Activity	6.3	113
Schedule .4 - Detail Activity Allocations-Budget Admin	6.4.1	114
Schedule .5 - Allocation Summary	6.5	115

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Table of Contents

	Detail	Page #
Co Exec Purchasing		
Narrative	7.1	116
Schedule .2 - Detail Costs To Be Allocated.	7.2	117
Schedule .3 - Costs To Be Allocated By Activity.	7.3	118
Schedule .4 - Detail Activity Allocations-Purch General.	7.4.1	120
Schedule .4 - Detail Activity Allocations-Purch I.T.	7.4.2	123
Schedule .4 - Detail Activity Allocations-PCARD.	7.4.3	124
Schedule .5 - Allocation Summary.	7.5	127
Mgmt & Budget Fiscal Services		
Narrative	8.1	130
Schedule .2 - Detail Costs To Be Allocated.	8.2	131
Schedule .3 - Costs To Be Allocated By Activity.	8.3	132
Schedule .4 - Detail Activity Allocations-General Acctng.	8.4.1	138
Schedule .4 - Detail Activity Allocations-Payroll Svcs.	8.4.2	141
Schedule .4 - Detail Activity Allocations-Budgeting.	8.4.3	144
Schedule .4 - Detail Activity Allocations-Grant Acctng.	8.4.4	146
Schedule .4 - Detail Activity Allocations-Fund Accounting.	8.4.5	147
Schedule .4 - Detail Activity Allocations-Accts Payable.	8.4.6	148
Schedule .4 - Detail Activity Allocations-Drain Acctng.	8.4.7	151
Schedule .4 - Detail Activity Allocations-Billed Acctng.	8.4.8	152
Schedule .4 - Detail Activity Allocations-Prof Services.	8.4.9	153
Schedule .5 - Allocation Summary.	8.5	154
Facilities Management		
Narrative	9.1	160
Schedule .2 - Detail Costs To Be Allocated.	9.2	161
Schedule .3 - Costs To Be Allocated By Activity.	9.3	162
Schedule .4 - Detail Activity Allocations-N. Office Bldg.	9.4.1	176
Schedule .4 - Detail Activity Allocations-NO Health Ctr.	9.4.2	177
Schedule .4 - Detail Activity Allocations-Courthouse.	9.4.3	178
Schedule .4 - Detail Activity Allocations-Central Svc Bld.	9.4.4	179
Schedule .4 - Detail Activity Allocations-Info Tech Bldg.	9.4.5	180
Schedule .4 - Detail Activity Allocations-Annex I.	9.4.6	181
Schedule .4 - Detail Activity Allocations-Annex II.	9.4.7	182
Schedule .4 - Detail Activity Allocations-Oak Pointe.	9.4.8	183
Schedule .4 - Detail Activity Allocations-Public Works.	9.4.9	184
Schedule .4 - Detail Activity Allocations-Child Care Ctr.	9.4.10	185
Schedule .4 - Detail Activity Allocations-Health Svc Ctr.	9.4.11	186

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Table of Contents

Schedule .4 - Detail Activity Allocations-S. Health Svc	9.4.12	187
Schedule .4 - Detail Activity Allocations-Law Enf Complex	9.4.13	188
Schedule .4 - Detail Activity Allocations-Medical Exam	9.4.14	189
Schedule .4 - Detail Activity Allocations-Child Welfare	9.4.15	190
Schedule .4 - Detail Activity Allocations-Work Release	9.4.16	191
Schedule .4 - Detail Activity Allocations-Animal Shelter	9.4.17	192
Schedule .4 - Detail Activity Allocations-Trusty Camp	9.4.18	193
Schedule .4 - Detail Activity Allocations-Materials Mgmt	9.4.19	194
Schedule .4 - Detail Activity Allocations-Sheriff Admin	9.4.20	195
Schedule .4 - Detail Activity Allocations-P&R (Market)	9.4.21	196
Schedule .4 - Detail Activity Allocations-South Ofc Bldg	9.4.22	197
Schedule .4 - Detail Activity Allocations-Mens Facility	9.4.23	198
Schedule .4 - Detail Activity Allocations-D Building	9.4.24	199
Schedule .4 - Detail Activity Allocations-Central Garage	9.4.25	200
Schedule .4 - Detail Activity Allocations-Med Care Fac.	9.4.26	201
Schedule .4 - Detail Activity Allocations-EOB 41 West	9.4.27	202
Schedule .4 - Detail Activity Allocations-District Court	9.4.28	203
Schedule .4 - Detail Activity Allocations-Building Secur	9.4.29	204
Schedule .5 - Allocation Summary	9.5	205
Central Services Admin	Detail	Page #
Narrative	10.1	215
Schedule .2 - Detail Costs To Be Allocated.	10.2	216
Schedule .3 - Costs To Be Allocated By Activity.	10.3	217
Schedule .4 - Detail Activity Allocations-Cent Svcs Admin	10.4.1	218
Schedule .5 - Allocation Summary	10.5	219
Central Services Support Svcs	Detail	Page #
Narrative	11.1	220
Schedule .2 - Detail Costs To Be Allocated.	11.2	221
Schedule .3 - Costs To Be Allocated By Activity.	11.3	222
Schedule .4 - Detail Activity Allocations-Mail Services	11.4.1	226
Schedule .4 - Detail Activity Allocations-Records Retent	11.4.2	228
Schedule .4 - Detail Activity Allocations-Materials Mgmt	11.4.3	230
Schedule .4 - Detail Activity Allocations-Admin Supt MP	11.4.4	231
Schedule .5 - Allocation Summary	11.5	232

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Table of Contents

Human Resources	Detail	Page #
Narrative	12.1	234
Schedule .2 - Detail Costs To Be Allocated.	12.2	235
Schedule .3 - Costs To Be Allocated By Activity.	12.3	236
Schedule .4 - Detail Activity Allocations-Personnel Svcs	12.4.1	237
Schedule .5 - Allocation Summary	12.5	240
Treasurer	Detail	Page #
Narrative	13.1	243
Schedule .2 - Detail Costs To Be Allocated.	13.2	244
Schedule .3 - Costs To Be Allocated By Activity.	13.3	245
Schedule .4 - Detail Activity Allocations-Cash Accounting	13.4.1	249
Schedule .4 - Detail Activity Allocations-Disb General	13.4.2	250
Schedule .4 - Detail Activity Allocations-Disb Specific	13.4.3	253
Schedule .4 - Detail Activity Allocations-Delq Tax Fund	13.4.4	254
Schedule .4 - Detail Activity Allocations-Delq Per Prop	13.4.5	255
Schedule .5 - Allocation Summary	13.5	256
Clerk Admin/Micrographics	Detail	Page #
Narrative	14.1	259
Schedule .2 - Detail Costs To Be Allocated.	14.2	260
Schedule .3 - Costs To Be Allocated By Activity.	14.3	261
Schedule .4 - Detail Activity Allocations-Clerk Admin	14.4.1	262
Schedule .4 - Detail Activity Allocations-Micrographics	14.4.2	263
Schedule .5 - Allocation Summary	14.5	264

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Allocated Costs By Department

Detail

Central Service Departments	M&B Equalization	M&B Reimb.	Hum Svc Admin	Hum Svc Homeland	Pub Svc Admin	Pub Svc Vets Svc	Pub Svc Comm Cor
Building Use Charge	32,674	10,457	931	18,248	4,231	15,191	45,505
Non-Departmental	0	0	0	0	0	0	0
Co Exec Admin	134,447	45,413	3,988	15,285	4,303	28,135	70,901
Co Exec Compliance	3,432	3,046	535	571	94	2,342	1,965
Co Exec Corp Counsel	4,846	69,462	1,615	25,846	0	3,231	8,077
Mgmt & Budget Admin	110,321	38,321	0	0	0	0	0
Co Exec Purchasing	191	4,715	990	2,826	(1)	303	3,679
Mgmt & Budget Fiscal Services	56,775	30,456	6,635	9,920	1,642	17,796	31,619
Facilities Management	22,039	19,278	1,204	14,236	909	12,604	26,080
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	206,588	116,240	2,341	5,122	0	5,304	16,999
Human Resources	84,311	28,478	2,501	9,585	2,698	17,643	44,462
Treasurer	726	24,533	135	249	5	738	169
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	656,350	390,399	20,875	101,888	13,881	103,287	249,456
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	656,350	390,399	20,875	101,888	13,881	103,287	249,456
Adjustments	0	0	0	0	0	0	0
Proposed Costs	656,350	390,399	20,875	101,888	13,881	103,287	249,456



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Allocated Costs By Department

Detail

Central Service Departments	Pub Svc MSU Ext	Pub Svc Animal	Pub Svc CC Prob	Pub Svc Med Exam	C&ED Admin	C&ED Dev & Plan	Clerk / ROD
Building Use Charge	12,386	15,615	75,755	200,729	7,929	209,805	65,211
Non-Departmental	0	0	0	0	0	0	0
Co Exec Admin	12,394	42,960	0	59,680	7,885	88,482	0
Co Exec Compliance	449	1,495	227	1,843	279	2,878	3,173
Co Exec Corp Counsel	0	35,538	0	16,154	0	101,770	185,770
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	183	15,056	288	19,610	97	9,109	4,540
Mgmt & Budget Fiscal Services	6,703	25,638	2,287	32,374	4,404	71,308	60,107
Facilities Management	21,199	21,750	60,056	57,666	2,296	45,057	120,213
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	3,386	49,815	7,824	1,955	13,929	9,251	209,191
Human Resources	7,772	26,940	0	37,425	4,945	55,487	67,817
Treasurer	656	552	30	1,099	60	3,755	67,057
Clerk Admin/Micrographics	0	0	0	0	0	0	897,559
Total Allocated	65,128	235,359	146,467	428,535	41,824	596,902	1,680,638
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	65,128	235,359	146,467	428,535	41,824	596,902	1,680,638
Adjustments	0	0	0	0	0	0	0
Proposed Costs	65,128	235,359	146,467	428,535	41,824	596,902	1,680,638



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Allocated Costs By Department

Detail

Central Service Departments	District Court	Probate Court	Family Court	Prosecuting Atty	Sheriff Office	BOC Bd of Comm	BOC Library
Building Use Charge	0	32,008	263,124	92,119	1,951,527	14,524	33,588
Non-Departmental	1,076	0	0	0	2,633	0	0
Co Exec Admin	0	0	0	0	0	0	0
Co Exec Compliance	6,538	2,531	14,525	9,553	225,416	1,085	539
Co Exec Corp Counsel	48,461	58,155	63,001	32,308	512,080	37,154	9,692
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	15,741	2,309	7,781	2,445	58,551	1,817	(2,902)
Mgmt & Budget Fiscal Services	195,998	84,949	381,108	128,769	1,025,068	17,478	7,360
Facilities Management	58,543	59,005	465,890	169,819	668,006	24,584	61,918
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	32,227	64,169	143,763	450,086	122,511	3,509	480
Human Resources	144,654	52,273	239,836	188,732	1,349,985	24,446	6,000
Treasurer	10,647	4,625	50,202	1,664	20,214	99	2,155
Clerk Admin/Micrographics	0	51,143	0	0	0	52	0
Total Allocated	513,885	411,167	1,629,230	1,075,495	5,935,991	124,748	118,830
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	513,885	411,167	1,629,230	1,075,495	5,935,991	124,748	118,830
Adjustments	0	0	0	0	0	0	0
Proposed Costs	513,885	411,167	1,629,230	1,075,495	5,935,991	124,748	118,830



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Allocated Costs By Department

Detail

Central Service Departments	Water Res. Comm.	Parks & Rec	Road Commission	Friend of Court	Health	ROD Automation	Oakland Enhance
Building Use Charge	48,806	4,200	31,849	81,719	121,406	0	0
Non-Departmental	0	0	0	0	111	0	0
Co Exec Admin	0	0	0	0	422,167	0	9,451
Co Exec Compliance	25,987	11,682	0	20,118	11,503	633	210
Co Exec Corp Counsel	106,616	159,924	0	17,769	142,154	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	3,805	146,589	0	3,009	32,248	2,414	0
Mgmt & Budget Fiscal Services	35,752	157,373	100	189,406	277,706	26,279	4,088
Facilities Management	65,905	6,581	15,351	263,225	148,112	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	39,129	11,719	0	80,415	200,896	0	0
Human Resources	35,864	143,719	0	164,161	264,736	5,367	5,927
Treasurer	382	118,025	22,934	1,647	97,778	105	63
Clerk Admin/Micrographics	46	0	257	0	0	0	0
Total Allocated	362,292	759,812	70,491	821,469	1,718,817	34,798	19,739
Roll Forward	0	133,582	0	32,826	0	0	0
Cost With Roll Forward	362,292	893,394	70,491	854,295	1,718,817	34,798	19,739
Adjustments	0	0	0	0	0	0	0
Proposed Costs	362,292	893,394	70,491	854,295	1,718,817	34,798	19,739



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Allocated Costs By Department

Detail

Central Service Departments	Water Res Co SRF	Restricted Funds	Multi Org Grants	Workforce Develop	LE Grants Misc	LE Grants PA-CRP	LE Grants Rd Pat
Building Use Charge	0	0	0	24,627	0	8,732	0
Non-Departmental	0	0	0	0	0	0	0
Co Exec Admin	0	0	0	11,511	0	0	0
Co Exec Compliance	5,843	0	796	7,298	799	1,005	327
Co Exec Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	27,154	(42)	2,266	0	520	3,047	0
Mgmt & Budget Fiscal Services	249,799	214	60,619	97,096	66,945	56,121	26,361
Facilities Management	0	0	0	5,288	0	16,097	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	100	0	0	1,589	0	45,155	0
Human Resources	26,798	0	18,133	7,219	14,957	25,310	9,053
Treasurer	1,819	26	96	2,065	223	192	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	311,513	198	81,910	156,693	83,444	155,659	35,741
Roll Forward	0	0	0	0	0	16,177	0
Cost With Roll Forward	311,513	198	81,910	156,693	83,444	171,836	35,741
Adjustments	0	0	0	0	0	0	0
Proposed Costs	311,513	198	81,910	156,693	83,444	171,836	35,741



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Allocated Costs By Department

Detail

Central Service Departments	House Comm Dev	Hum Svcs Grants	Other Grants	Judicial Grants	Brownfield Init.	Concealed Pistol	Child Care Fund
Building Use Charge	11,799	26,023	0	0	0	0	351,995
Non-Departmental	0	0	0	0	0	0	0
Co Exec Admin	39,825	97,128	0	0	0	0	304,918
Co Exec Compliance	4,207	3,153	2,372	250	82	26	14,917
Co Exec Corp Counsel	0	0	0	0	0	0	17,769
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	26,614	15,660	10,205	6,757	1,843	(52)	42,784
Mgmt & Budget Fiscal Services	66,468	314,839	84,084	74,377	2,495	413	279,226
Facilities Management	7,958	33,015	0	0	0	0	227,398
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	12,363	39,941	0	0	0	3,028	55,167
Human Resources	24,974	60,908	2,836	4,497	0	548	220,376
Treasurer	6,770	1,347	411	222	59	3	4,873
Clerk Admin/Micrographics	80	0	0	0	0	0	0
Total Allocated	201,058	592,014	99,908	86,103	4,479	3,966	1,519,423
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	201,058	592,014	99,908	86,103	4,479	3,966	1,519,423
Adjustments	0	0	0	0	0	0	0
Proposed Costs	201,058	592,014	99,908	86,103	4,479	3,966	1,519,423



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Allocated Costs By Department

Detail

Central Service Departments	Co Vets Trust	Misc DSF	Water Res Co DSF	Proj Work Orders	Water Res Co CPF	Medical Care Fac	Fire Record Mgmt
Building Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	0	0	0	0	0	0
Co Exec Admin	0	0	0	0	0	0	6,959
Co Exec Compliance	97	0	0	0	878	0	260
Co Exec Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	0	57	0	25,471	18,134	0	847
Mgmt & Budget Fiscal Services	5,125	376	3,159	6,459	45,163	0	69,216
Facilities Management	0	0	0	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	9,990	0
Human Resources	0	0	0	0	7,636	0	4,365
Treasurer	508	45	198	772	577	0	18
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	5,730	478	3,357	32,702	72,388	9,990	81,665
Roll Forward	0	0	0	0	0	0	1,040
Cost With Roll Forward	5,730	478	3,357	32,702	72,388	9,990	82,705
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,730	478	3,357	32,702	72,388	9,990	82,705



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Allocated Costs By Department

Detail

Central Service Departments	Airport	Drain Prop Funds	Delq Tax Revolv	Fac & Operations	Info Tech Clemis	Info Technology	Drain Equipment
Building Use Charge	0	0	0	48,057	24,945	191,532	0
Non-Departmental	0	0	0	0	0	0	0
Co Exec Admin	35,144	0	0	248,626	40,084	265,851	0
Co Exec Compliance	2,815	17,103	184	10,597	3,165	12,292	0
Co Exec Corp Counsel	17,769	0	0	0	0	303,694	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	20,405	209,506	115	137,012	15,795	72,704	27,131
Mgmt & Budget Fiscal Services	214,899	509,969	2,278	424,025	198,281	351,381	71,426
Facilities Management	0	0	0	86,880	14,056	90,864	0
Central Services Admin	102,793	0	0	0	0	0	0
Central Services Support Svcs	10,944	17,432	5,284	1,028	386	1,919	0
Human Resources	22,039	231,669	2,205	155,912	25,136	166,713	0
Treasurer	2,560	50,574	89,219	7,915	754	2,525	862
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	429,368	1,036,253	99,285	1,120,052	322,602	1,459,475	99,419
Roll Forward	(4,250)	158,902	25,175	(34,454)	61,202	66,100	21,245
Cost With Roll Forward	425,118	1,195,155	124,460	1,085,598	383,804	1,525,575	120,664
Adjustments	0	0	0	0	0	0	0
Proposed Costs	425,118	1,195,155	124,460	1,085,598	383,804	1,525,575	120,664



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Allocated Costs By Department

Detail

Central Service Departments	Radio Communicat	Motor Pool	Communication	Bldg & Liab Ins	Fringe Benefits	Delq Per Prop Tx	Public Transport
Building Use Charge	4,038	18,528	2,708	20,249	47,999	613	0
Non-Departmental	0	0	0	0	0	0	0
Co Exec Admin	18,936	25,280	7,012	15,282	37,785	0	0
Co Exec Compliance	1,902	3,386	1,125	3,574	904	313	0
Co Exec Corp Counsel	0	0	0	40,203	16,154	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	10,100	97,964	10,020	2,847	6,745	0	0
Mgmt & Budget Fiscal Services	165,153	132,095	130,136	72,420	56,604	4,061	213
Facilities Management	6,757	31,001	1,305	4,348	20,882	1,130	0
Central Services Admin	0	73,941	0	0	0	0	0
Central Services Support Svcs	26	136,931	0	14,823	11,132	0	0
Human Resources	11,875	15,853	4,397	9,583	23,695	4,431	0
Treasurer	1,764	6,405	676	400	1,185	145,476	26
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	220,551	541,384	157,379	183,729	223,085	156,024	239
Roll Forward	62,617	33,495	(8,949)	31,811	(168,468)	(157,475)	0
Cost With Roll Forward	283,168	574,879	148,430	215,540	54,617	(1,451)	239
Adjustments	0	0	0	0	0	0	0
Proposed Costs	283,168	574,879	148,430	215,540	54,617	(1,451)	239



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Allocated Costs By Department

Detail

Central Service Departments	Retirement	Retiree Hlt Care	Superseding Trust	Road Comm Retire	Economic Develop	Others	SubTotal
Building Use Charge	0	0	0	0	0	230,289	4,401,671
Non-Departmental	0	0	0	0	0	1,064	4,884
Co Exec Admin	0	0	0	0	0	0	2,099,832
Co Exec Compliance	0	0	0	0	0	0	452,319
Co Exec Corp Counsel	3,231	0	0	0	0	0	2,038,443
Mgmt & Budget Admin	0	0	0	0	0	0	148,642
Co Exec Purchasing	(77)	0	0	0	(143)	0	1,126,782
Mgmt & Budget Fiscal Services	56,212	58,821	6,559	0	0	0	6,852,186
Facilities Management	0	0	0	0	0	181,656	3,160,161
Central Services Admin	0	0	0	0	0	0	176,734
Central Services Support Svcs	22,428	0	0	0	0	314	2,186,829
Human Resources	0	0	0	0	0	0	4,116,882
Treasurer	43,413	463	14	8,954	0	179,320	993,033
Clerk Admin/Micrographics	0	0	0	0	0	0	949,137
Total Allocated	125,207	59,284	6,573	8,954	(143)	592,643	28,707,535
Roll Forward	0	0	0	0	0	0	270,576
Cost With Roll Forward	125,207	59,284	6,573	8,954	(143)	592,643	28,978,111
Adjustments	0	0	0	0	0	0	0
Proposed Costs	125,207	59,284	6,573	8,954	(143)	592,643	28,978,111



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Allocated Costs By Department

Detail

Central Service Departments	Direct Billed	Unallocated	Total
Building Use Charge	0	0	4,401,671
Non-Departmental	0	28,588,461	28,593,345
Co Exec Admin	0	740,963	2,840,795
Co Exec Compliance	0	0	452,319
Co Exec Corp Counsel	0	0	2,038,443
Mgmt & Budget Admin	0	0	148,642
Co Exec Purchasing	0	0	1,126,782
Mgmt & Budget Fiscal Services	0	0	6,852,186
Facilities Management	0	0	3,160,161
Central Services Admin	0	0	176,734
Central Services Support Svcs	0	171,349	2,358,178
Human Resources	0	0	4,116,882
Treasurer	0	7,875,794	8,868,827
Clerk Admin/Micrographics	0	0	949,137
Total Allocated	0	37,376,567	66,084,102
Roll Forward	0	0	270,576
Cost With Roll Forward	0	37,376,567	66,354,678
Adjustments	0	0	0
Proposed Costs	0	37,376,567	66,354,678



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
M&B Equalization	656,350	0	0	656,350	0	656,350
M&B Reimb.	390,399	0	0	390,399	0	390,399
Hum Svc Admin	20,875	0	0	20,875	0	20,875
Hum Svc Homeland	101,888	0	0	101,888	0	101,888
Pub Svc Admin	13,881	0	0	13,881	0	13,881
Pub Svc Vets Svc	103,287	0	0	103,287	0	103,287
Pub Svc Comm Cor	249,456	0	0	249,456	0	249,456
Pub Svc MSU Ext	65,128	0	0	65,128	0	65,128
Pub Svc Animal	235,359	0	0	235,359	0	235,359
Pub Svc CC Prob	146,467	0	0	146,467	0	146,467
Pub Svc Med Exam	428,535	0	0	428,535	0	428,535
C&ED Admin	41,824	0	0	41,824	0	41,824
C&ED Dev & Plan	596,902	0	0	596,902	0	596,902
Clerk / ROD	1,680,638	0	0	1,680,638	0	1,680,638
District Court	513,885	0	0	513,885	0	513,885
Probate Court	411,167	0	0	411,167	0	411,167
Family Court	1,629,230	0	0	1,629,230	0	1,629,230
Prosecuting Atty	1,075,495	0	0	1,075,495	0	1,075,495
Sheriff Office	5,935,991	0	0	5,935,991	0	5,935,991
BOC Bd of Comm	124,748	0	0	124,748	0	124,748
BOC Library	118,830	0	0	118,830	0	118,830
Water Res. Comm.	362,292	0	0	362,292	0	362,292
Parks & Rec	759,812	626,230	133,582	893,394	0	893,394
Road Commission	70,491	0	0	70,491	0	70,491
Friend of Court	821,469	788,643	32,826	854,295	0	854,295
Health	1,718,817	0	0	1,718,817	0	1,718,817
ROD Automation	34,798	0	0	34,798	0	34,798
Oakland Enhance	19,739	0	0	19,739	0	19,739
Water Res Co SRF	311,513	0	0	311,513	0	311,513
Restricted Funds	198	0	0	198	0	198
Multi Org Grants	81,910	0	0	81,910	0	81,910
Workforce Develop	156,693	0	0	156,693	0	156,693
LE Grants Misc	83,444	0	0	83,444	0	83,444
LE Grants PA-CRP	155,659	139,482	16,177	171,836	0	171,836



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
LE Grants Rd Pat	35,741	0	0	35,741	0	35,741
House Comm Dev	201,058	0	0	201,058	0	201,058
Hum Svcs Grants	592,014	0	0	592,014	0	592,014
Other Grants	99,908	0	0	99,908	0	99,908
Judicial Grants	86,103	0	0	86,103	0	86,103
Brownfield Init.	4,479	0	0	4,479	0	4,479
Concealed Pistol	3,966	0	0	3,966	0	3,966
Child Care Fund	1,519,423	0	0	1,519,423	0	1,519,423
Co Vets Trust	5,730	0	0	5,730	0	5,730
Misc DSF	478	0	0	478	0	478
Water Res Co DSF	3,357	0	0	3,357	0	3,357
Proj Work Orders	32,702	0	0	32,702	0	32,702
Water Res Co CPF	72,388	0	0	72,388	0	72,388
Medical Care Fac	9,990	0	0	9,990	0	9,990
Fire Record Mgmt	81,665	80,625	1,040	82,705	0	82,705
Airport	429,368	433,618	(4,250)	425,118	0	425,118
Drain Prop Funds	1,036,253	877,351	158,902	1,195,155	0	1,195,155
Delq Tax Revolv	99,285	74,110	25,175	124,460	0	124,460
Fac & Operations	1,120,052	1,154,506	(34,454)	1,085,598	0	1,085,598
Info Tech Clemis	322,602	261,400	61,202	383,804	0	383,804
Info Technology	1,459,475	1,393,375	66,100	1,525,575	0	1,525,575
Drain Equipment	99,419	78,174	21,245	120,664	0	120,664
Radio Communicat	220,551	157,934	62,617	283,168	0	283,168
Motor Pool	541,384	507,889	33,495	574,879	0	574,879
Communication	157,379	166,328	(8,949)	148,430	0	148,430
Bldg & Liab Ins	183,729	151,918	31,811	215,540	0	215,540
Fringe Benefits	223,085	391,553	(168,468)	54,617	0	54,617
Delq Per Prop Tx	156,024	313,499	(157,475)	(1,451)	0	(1,451)
Public Transport	239	0	0	239	0	239
Retirement	125,207	0	0	125,207	0	125,207
Retiree Hlt Care	59,284	0	0	59,284	0	59,284
Superseding Trust	6,573	0	0	6,573	0	6,573
Road Comm Retire	8,954	0	0	8,954	0	8,954
Economic Develop	(143)	0	0	(143)	0	(143)



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Others	592,643	0	0	592,643	0	592,643
SubTotal	28,707,535	7,596,635	270,576	28,978,111	0	28,978,111
Direct Billed	0					0
Unallocated	37,376,567					37,376,567
Total	66,084,102					66,354,678



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	5,263,423	
Non-Departmental	29,905,627	0	
Co Exec Admin	2,787,349	0	
Co Exec Compliance	515,244	248,000	
Co Exec Corp Counsel	2,263,337	0	
Mgmt & Budget Admin	233,949	0	
Co Exec Purchasing	1,199,046	(324,415)	
Mgmt & Budget Fiscal Services	5,975,674	(931)	
Facilities Management	1,193,040	828,787	
Central Services Admin	227,531	0	
Central Services Support Svcs	2,180,989	(328,879)	
Human Resources	3,798,550	(611)	
Treasurer	8,881,889	0	
Clerk Admin/Micrographics	1,236,503	0	
M&B Equalization			656,350
M&B Reimb.			390,399
Hum Svc Admin			20,875
Hum Svc Homeland			101,888
Pub Svc Admin			13,881
Pub Svc Vets Svc			103,287
Pub Svc Comm Cor			249,456
Pub Svc MSU Ext			65,128
Pub Svc Animal			235,359
Pub Svc CC Prob			146,467
Pub Svc Med Exam			428,535
C&ED Admin			41,824
C&ED Dev & Plan			596,902
Clerk / ROD			1,680,638
District Court			513,885
Probate Court			411,167
Family Court			1,629,230
Prosecuting Atty			1,075,495
Sheriff Office			5,935,991
BOC Bd of Comm			124,748
BOC Library			118,830
Water Res. Comm.			362,292



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Parks & Rec			759,812
Road Commission			70,491
Friend of Court			821,469
Health			1,718,817
ROD Automation			34,798
Oakland Enhance			19,739
Water Res Co SRF			311,513
Restricted Funds			198
Multi Org Grants			81,910
Workforce Develp			156,693
LE Grants Misc			83,444
LE Grants PA-CRP			155,659
LE Grants Rd Pat			35,741
House Comm Dev			201,058
Hum Svcs Grants			592,014
Other Grants			99,908
Judicial Grants			86,103
Brownfield Init.			4,479
Concealed Pistol			3,966
Child Care Fund			1,519,423
Co Vets Trust			5,730
Misc DSF			478
Water Res Co DSF			3,357
Proj Work Orders			32,702
Water Res Co CPF			72,388
Medical Care Fac			9,990
Fire Record Mgmt			81,665
Airport			429,368
Drain Prop Funds			1,036,253
Delq Tax Revolv			99,285
Fac & Operations			1,120,052
Info Tech Clemis			322,602
Info Technology			1,459,475
Drain Equipment			99,419
Radio Communicat			220,551
Motor Pool			541,384



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Communication			157,379	
Bldg & Liab Ins			183,729	
Fringe Benefits			223,085	
Delq Per Prop Tx			156,024	
Public Transport			239	
Retirement			125,207	
Retiree Hlt Care			59,284	
Superseding Trust			6,573	
Road Comm Retire			8,954	
Economic Develop			(143)	
Others			592,643	
Direct Billed Total			0	
Unallocated Total			37,376,567	
Totals	<u><u>60,398,728</u></u>	<u><u>5,685,374</u></u>	<u><u>66,084,102</u></u>	Deviation 0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Non-Departmental 2.5	Co Exec Admin 3.5	Co Exec Compliance 4.5	Co Exec Corp Counsel 5.5	Mgmt & Budget Admin 6.5	Co Exec Purchasing 7.5
Building Use Charge	(5,263,423)	0	0	0	0	0	0
Non-Departmental	0	(29,928,874)	0	2,115	0	0	1,367
Co Exec Admin	175,064	0	(3,104,813)	1,171	55,958	0	627
Co Exec Compliance	4,359	0	9,567	(789,297)	0	0	713
Co Exec Corp Counsel	10,242	0	40,035	951	(2,386,787)	0	692
Mgmt & Budget Admin	9,544	0	4,325	98	4,846	(259,404)	(26)
Co Exec Purchasing	68,735	0	20,738	63,522	64,616	17,256	(1,149,265)
Mgmt & Budget Fiscal Services	231,262	0	96,053	55,390	14,538	93,506	517
Facilities Management	63,892	1,270,398	18,401	501	56,539	0	6,162
Central Services Admin	4,054	0	4,307	96	0	0	(3)
Central Services Support Svcs	61,744	0	22,131	916	8,077	0	4,059
Human Resources	200,094	27,721	48,461	65,491	64,616	0	3,915
Treasurer	21,733	37,410	0	146,207	79,154	0	3,579
Clerk Admin/Micrographics	11,029	0	0	520	0	0	881
M&B Equalization	32,674	0	134,447	3,432	4,846	110,321	191
M&B Reimb.	10,457	0	45,413	3,046	69,462	38,321	4,715
Hum Svc Admin	931	0	3,988	535	1,615	0	990
Hum Svc Homeland	18,248	0	15,285	571	25,846	0	2,826
Pub Svc Admin	4,231	0	4,303	94	0	0	(1)
Pub Svc Vets Svc	15,191	0	28,135	2,342	3,231	0	303
Pub Svc Comm Cor	45,505	0	70,901	1,965	8,077	0	3,679
Pub Svc MSU Ext	12,386	0	12,394	449	0	0	183
Pub Svc Animal	15,615	0	42,960	1,495	35,538	0	15,056
Pub Svc CC Prob	75,755	0	0	227	0	0	288
Pub Svc Med Exam	200,729	0	59,680	1,843	16,154	0	19,610
C&ED Admin	7,929	0	7,885	279	0	0	97
C&ED Dev & Plan	209,805	0	88,482	2,878	101,770	0	9,109
Clerk / ROD	65,211	0	0	3,173	185,770	0	4,540
District Court	0	1,076	0	6,538	48,461	0	15,741
Probate Court	32,008	0	0	2,531	58,155	0	2,309
Family Court	263,124	0	0	14,525	63,001	0	7,781
Prosecuting Atty	92,119	0	0	9,553	32,308	0	2,445
Sheriff Office	1,951,527	2,633	0	225,416	512,080	0	58,551
BOC Bd of Comm	14,524	0	0	1,085	37,154	0	1,817
BOC Library	33,588	0	0	539	9,692	0	(2,902)



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Non-Departmental 2.5	Co Exec Admin 3.5	Co Exec Compliance 4.5	Co Exec Corp Counsel 5.5	Mgmt & Budget Admin 6.5	Co Exec Purchasing 7.5
Water Res. Comm.	48,806	0	0	25,987	106,616	0	3,805
Parks & Rec	4,200	0	0	11,682	159,924	0	146,589
Road Commission	31,849	0	0	0	0	0	0
Friend of Court	81,719	0	0	20,118	17,769	0	3,009
Health	121,406	111	422,167	11,503	142,154	0	32,248
ROD Automation	0	0	0	633	0	0	2,414
Oakland Enhance	0	0	9,451	210	0	0	0
Water Res Co SRF	0	0	0	5,843	0	0	27,154
Restricted Funds	0	0	0	0	0	0	(42)
Multi Org Grants	0	0	0	796	0	0	2,266
Workforce Develop	24,627	0	11,511	7,298	0	0	0
LE Grants Misc	0	0	0	799	0	0	520
LE Grants PA-CRP	8,732	0	0	1,005	0	0	3,047
LE Grants Rd Pat	0	0	0	327	0	0	0
House Comm Dev	11,799	0	39,825	4,207	0	0	26,614
Hum Svcs Grants	26,023	0	97,128	3,153	0	0	15,660
Other Grants	0	0	0	2,372	0	0	10,205
Judicial Grants	0	0	0	250	0	0	6,757
Brownfield Init.	0	0	0	82	0	0	1,843
Concealed Pistol	0	0	0	26	0	0	(52)
Child Care Fund	351,995	0	304,918	14,917	17,769	0	42,784
Co Vets Trust	0	0	0	97	0	0	0
Misc DSF	0	0	0	0	0	0	57
Water Res Co DSF	0	0	0	0	0	0	0
Proj Work Orders	0	0	0	0	0	0	25,471
Water Res Co CPF	0	0	0	878	0	0	18,134
Medical Care Fac	0	0	0	0	0	0	0
Fire Record Mgmt	0	0	6,959	260	0	0	847
Airport	0	0	35,144	2,815	17,769	0	20,405
Drain Prop Funds	0	0	0	17,103	0	0	209,506
Delq Tax Revolv	0	0	0	184	0	0	115
Fac & Operations	48,057	0	248,626	10,597	0	0	137,012
Info Tech Clemis	24,945	0	40,084	3,165	0	0	15,795
Info Technology	191,532	0	265,851	12,292	303,694	0	72,704
Drain Equipment	0	0	0	0	0	0	27,131



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Non-Departmental 2.5	Co Exec Admin 3.5	Co Exec Compliance 4.5	Co Exec Corp Counsel 5.5	Mgmt & Budget Admin 6.5	Co Exec Purchasing 7.5
Radio Communicat	4,038	0	18,936	1,902	0	0	10,100
Motor Pool	18,528	0	25,280	3,386	0	0	97,964
Communication	2,708	0	7,012	1,125	0	0	10,020
Bldg & Liab Ins	20,249	0	15,282	3,574	40,203	0	2,847
Fringe Benefits	47,999	0	37,785	904	16,154	0	6,745
Delq Per Prop Tx	613	0	0	313	0	0	0
Public Transport	0	0	0	0	0	0	0
Retirement	0	0	0	0	3,231	0	(77)
Retiree Hlt Care	0	0	0	0	0	0	0
Superseding Trust	0	0	0	0	0	0	0
Road Comm Retire	0	0	0	0	0	0	0
Economic Develop	0	0	0	0	0	0	(143)
Others	230,289	1,064	0	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	28,588,461	740,963	0	0	0	0
Total	0	0	0	0	0	0	0

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Detail Of Allocated Costs

Department	Mgmt & Budget Fiscal 8.5	Facilities Management 9.5	Central Services Admin 10.5	Central Services Support 11.5	Human Resources 12.5	Treasurer 13.5	Clerk 14.5
Building Use Charge	0	0	0	0	0	0	0
Non-Departmental	19,618	0	0	0	0	147	0
Co Exec Admin	16,110	36,192	0	6,286	25,958	98	0
Co Exec Compliance	3,361	901	0	1,196	5,922	34	0
Co Exec Corp Counsel	13,523	18,605	0	14,569	24,780	53	0
Mgmt & Budget Admin	1,461	1,973	0	548	2,677	9	0
Co Exec Purchasing	7,110	14,210	0	3,476	12,835	2,136	0
Mgmt & Budget Fiscal Services	(7,173,327)	47,811	0	60,589	59,453	539,465	0
Facilities Management	10,773	(3,506,311)	0	46,147	11,390	281	0
Central Services Admin	1,649	870	(241,466)	294	2,666	2	0
Central Services Support Svcs	161,823	126,362	64,732	(2,646,269)	13,698	751	329,866
Human Resources	30,668	42,970	0	39,753	(4,325,966)	4,338	0
Treasurer	46,386	40,064	0	115,233	38,151	(9,416,228)	6,422
Clerk Admin/Micrographics	8,659	16,192	0	0	11,554	87	(1,285,425)
M&B Equalization	56,775	22,039	0	206,588	84,311	726	0
M&B Reimb.	30,456	19,278	0	116,240	28,478	24,533	0
Hum Svc Admin	6,635	1,204	0	2,341	2,501	135	0
Hum Svc Homeland	9,920	14,236	0	5,122	9,585	249	0
Pub Svc Admin	1,642	909	0	0	2,698	5	0
Pub Svc Vets Svc	17,796	12,604	0	5,304	17,643	738	0
Pub Svc Comm Cor	31,619	26,080	0	16,999	44,462	169	0
Pub Svc MSU Ext	6,703	21,199	0	3,386	7,772	656	0
Pub Svc Animal	25,638	21,750	0	49,815	26,940	552	0
Pub Svc CC Prob	2,287	60,056	0	7,824	0	30	0
Pub Svc Med Exam	32,374	57,666	0	1,955	37,425	1,099	0
C&ED Admin	4,404	2,296	0	13,929	4,945	60	0
C&ED Dev & Plan	71,308	45,057	0	9,251	55,487	3,755	0
Clerk / ROD	60,107	120,213	0	209,191	67,817	67,057	897,559
District Court	195,998	58,543	0	32,227	144,654	10,647	0
Probate Court	84,949	59,005	0	64,169	52,273	4,625	51,143
Family Court	381,108	465,890	0	143,763	239,836	50,202	0
Prosecuting Atty	128,769	169,819	0	450,086	188,732	1,664	0
Sheriff Office	1,025,068	668,006	0	122,511	1,349,985	20,214	0
BOC Bd of Comm	17,478	24,584	0	3,509	24,446	99	52
BOC Library	7,360	61,918	0	480	6,000	2,155	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Detail Of Allocated Costs

Department	Mgmt & Budget Fiscal 8.5	Facilities Management 9.5	Central Services Admin 10.5	Central Services Support 11.5	Human Resources 12.5	Treasurer 13.5	Clerk 14.5
Water Res. Comm.	35,752	65,905	0	39,129	35,864	382	46
Parks & Rec	157,373	6,581	0	11,719	143,719	118,025	0
Road Commission	100	15,351	0	0	0	22,934	257
Friend of Court	189,406	263,225	0	80,415	164,161	1,647	0
Health	277,706	148,112	0	200,896	264,736	97,778	0
ROD Automation	26,279	0	0	0	5,367	105	0
Oakland Enhance	4,088	0	0	0	5,927	63	0
Water Res Co SRF	249,799	0	0	100	26,798	1,819	0
Restricted Funds	214	0	0	0	0	26	0
Multi Org Grants	60,619	0	0	0	18,133	96	0
Workforce Develop	97,096	5,288	0	1,589	7,219	2,065	0
LE Grants Misc	66,945	0	0	0	14,957	223	0
LE Grants PA-CRP	56,121	16,097	0	45,155	25,310	192	0
LE Grants Rd Pat	26,361	0	0	0	9,053	0	0
House Comm Dev	66,468	7,958	0	12,363	24,974	6,770	80
Hum Svcs Grants	314,839	33,015	0	39,941	60,908	1,347	0
Other Grants	84,084	0	0	0	2,836	411	0
Judicial Grants	74,377	0	0	0	4,497	222	0
Brownfield Init.	2,495	0	0	0	0	59	0
Concealed Pistol	413	0	0	3,028	548	3	0
Child Care Fund	279,226	227,398	0	55,167	220,376	4,873	0
Co Vets Trust	5,125	0	0	0	0	508	0
Misc DSF	376	0	0	0	0	45	0
Water Res Co DSF	3,159	0	0	0	0	198	0
Proj Work Orders	6,459	0	0	0	0	772	0
Water Res Co CPF	45,163	0	0	0	7,636	577	0
Medical Care Fac	0	0	0	9,990	0	0	0
Fire Record Mgmt	69,216	0	0	0	4,365	18	0
Airport	214,899	0	102,793	10,944	22,039	2,560	0
Drain Prop Funds	509,969	0	0	17,432	231,669	50,574	0
Delq Tax Revolv	2,278	0	0	5,284	2,205	89,219	0
Fac & Operations	424,025	86,880	0	1,028	155,912	7,915	0
Info Tech Clemis	198,281	14,056	0	386	25,136	754	0
Info Technology	351,381	90,864	0	1,919	166,713	2,525	0
Drain Equipment	71,426	0	0	0	0	862	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Detail Of Allocated Costs

Department	Mgmt & Budget Fiscal 8.5	Facilities Management 9.5	Central Services Admin 10.5	Central Services Support 11.5	Human Resources 12.5	Treasurer 13.5	Clerk 14.5
Radio Communicat	165,153	6,757	0	26	11,875	1,764	0
Motor Pool	132,095	31,001	73,941	136,931	15,853	6,405	0
Communication	130,136	1,305	0	0	4,397	676	0
Bldg & Liab Ins	72,420	4,348	0	14,823	9,583	400	0
Fringe Benefits	56,604	20,882	0	11,132	23,695	1,185	0
Delq Per Prop Tx	4,061	1,130	0	0	4,431	145,476	0
Public Transport	213	0	0	0	0	26	0
Retirement	56,212	0	0	22,428	0	43,413	0
Retiree Hlt Care	58,821	0	0	0	0	463	0
Superseding Trust	6,559	0	0	0	0	14	0
Road Comm Retire	0	0	0	0	0	8,954	0
Economic Develop	0	0	0	0	0	0	0
Others	0	181,656	0	314	0	179,320	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	171,349	0	7,875,794	0
Total	0	0	0	0	0	0	0

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Detail Of Allocated Costs

Department	Total Plan Allocated
Building Use Charge	0
Non-Departmental	0
Co Exec Admin	0
Co Exec Compliance	0
Co Exec Corp Counsel	0
Mgmt & Budget Admin	0
Co Exec Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management	0
Central Services Admin	0
Central Services Support Svcs	0
Human Resources	0
Treasurer	0
Clerk Admin/Micrographics	0
M&B Equalization	656,350
M&B Reimb.	390,399
Hum Svc Admin	20,875
Hum Svc Homeland	101,888
Pub Svc Admin	13,881
Pub Svc Vets Svc	103,287
Pub Svc Comm Cor	249,456
Pub Svc MSU Ext	65,128
Pub Svc Animal	235,359
Pub Svc CC Prob	146,467
Pub Svc Med Exam	428,535
C&ED Admin	41,824
C&ED Dev & Plan	596,902
Clerk / ROD	1,680,638
District Court	513,885
Probate Court	411,167
Family Court	1,629,230
Prosecuting Atty	1,075,495
Sheriff Office	5,935,991
BOC Bd of Comm	124,748
BOC Library	118,830



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Detail Of Allocated Costs

Department	Total Plan Allocated
Water Res. Comm.	362,292
Parks & Rec	759,812
Road Commission	70,491
Friend of Court	821,469
Health	1,718,817
ROD Automation	34,798
Oakland Enhance	19,739
Water Res Co SRF	311,513
Restricted Funds	198
Multi Org Grants	81,910
Workforce Develp	156,693
LE Grants Misc	83,444
LE Grants PA-CRP	155,659
LE Grants Rd Pat	35,741
House Comm Dev	201,058
Hum Svcs Grants	592,014
Other Grants	99,908
Judicial Grants	86,103
Brownfield Init.	4,479
Concealed Pistol	3,966
Child Care Fund	1,519,423
Co Vets Trust	5,730
Misc DSF	478
Water Res Co DSF	3,357
Proj Work Orders	32,702
Water Res Co CPF	72,388
Medical Care Fac	9,990
Fire Record Mgmt	81,665
Airport	429,368
Drain Prop Funds	1,036,253
Delq Tax Revolv	99,285
Fac & Operations	1,120,052
Info Tech Clemis	322,602
Info Technology	1,459,475
Drain Equipment	99,419

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Detail Of Allocated Costs

Department	Total Plan Allocated
Radio Communicat	220,551
Motor Pool	541,384
Communication	157,379
Bldg & Liab Ins	183,729
Fringe Benefits	223,085
Delq Per Prop Tx	156,024
Public Transport	239
Retirement	125,207
Retiree Hlt Care	59,284
Superseding Trust	6,573
Road Comm Retire	8,954
Economic Develop	(143)
Others	592,643
Direct Billings	0
Unallocated	37,376,567
Total	66,084,102

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Use Charge		
1.4.1 N. Office Bldg	Assigned square footage by department	Building square footage summary
1.4.2 NO Health Ctr	Assigned square footage by department	Building square footage summary
1.4.3 Court House	Assigned square footage by department	Building square footage summary
1.4.4 Central Svc Bld	Assigned square footage by department	Building square footage summary
1.4.5 Info Tech Bldg	Assigned square footage by department	Building square footage summary
1.4.6 Annex I	Assigned square footage by department	Building square footage summary
1.4.7 Annex II	Assigned square footage by department	Building square footage summary
1.4.8 Oak Pointe	Assigned square footage by department	Building square footage summary
1.4.9 Public Works	Assigned square footage by department	Building square footage summary
1.4.10 Child Care Ctr	Assigned square footage by department	Building square footage summary
1.4.11 Health Svc Ctr	Assigned square footage by department	Building square footage summary
1.4.12 S. Health Svc	Assigned square footage by department	Building square footage summary
1.4.13 Law Enf Complex	Assigned square footage by department	Building square footage summary
1.4.14 Medical Exam	Assigned square footage by department	Building square footage summary
1.4.15 Child Welfare	Assigned square footage by department	Building square footage summary
1.4.16 Work Release	Assigned square footage by department	Building square footage summary
1.4.17 Animal Shelter	Assigned square footage by department	Building square footage summary
1.4.18 Trusty Camp	Assigned square footage by department	Building square footage summary
1.4.19 Materials Mgmt	Assigned square footage by department	Building square footage summary
1.4.20 Sheriff Admin	Assigned square footage by department	Building square footage summary
1.4.21 P&R (Market)	Assigned square footage by department	Building square footage summary
1.4.22 South Ofc Bldg	Assigned square footage by department	Building square footage summary
1.4.23 Boot Camp	Direct allocation to Sheriff	Facilities Management
1.4.24 Mens Facility	Assigned square footage by department	Building square footage summary
1.4.25 D Building	Assigned square footage by department	Building square footage summary
1.4.26 Central Garage	Assigned square footage by department	Building square footage summary
1.4.27 Service Center	Direct allocation to Facilities Management	Facilities Management
1.4.28 EOB 41 West	Assigned square footage by department	Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Non-Departmental		
2.4.1 Specific Serv	Dollar amount of expenses by benefiting department	Expenditure financial analysis inquiry
2.4.2 Grounds Care	Direct allocation to Facilities Management	Expenditure financial analysis inquiry
2.4.3 FM&O	Direct allocation to Facilities Management	Expenditure financial analysis inquire
Co Exec Admin		
3.4.1 Administration	Dollar amount of personnel expenses by department	Annual Financial Statement
Co Exec Compliance		
4.4.1 General Audits	Dollar amount of expense by benefiting dept. (1,000)	General ledger
4.4.2 Audits/Bank Rec	Number of hours by benefiting department	Annual Audit Division Time Summary
4.4.3 Purchasing Adm	Direct allocation to Purchasing	Compliance Office time allocation summary
Co Exec Corp Counsel		
5.4.1 Civil Counsel	Number of cases by department	Annual file summary
5.4.2 Bldg Liab	Direct allocation to the liability fund	Corporation Counsel
Mgmt & Budget Admin		
6.4.1 Budget Admin	Personnel expenses by benefiting division	Employee Earnings Distribution Report
Co Exec Purchasing		
7.4.1 Purch General	Number of purchase orders by benefiting department	Purchase order summary
7.4.2 Purch I.T.	Number of purchase orders by benefiting department	Purchase order summary
7.4.3 PCARD	Dollar amount of PCARD purchases by department	PCARD purchase report
Mgmt & Budget Fiscal Services		
8.4.1 General Acctng	Dollar amount of expense by benefiting department	General ledger
8.4.2 Payroll Svcs	Dollar amount of personnel expenses by department	Annual Financial Statements
8.4.3 Budgeting	Dollar amount of expense by benefiting dept. (1,000)	General ledger
8.4.4 Grant Acctng	Assigned wages by benefiting grant	Grant accounting worksheet
8.4.5 Fund Accounting	Assigned wages by benefiting department	Employee assignment summary
8.4.6 Accts Payable	Number of accounting transactions by benefiting dept.	Detail General Ledger
8.4.7 Drain Acctng	Percentage of effort by benefiting department	Labor distribution summary
8.4.8 Billed Acctng	Personnel expenses by benefiting department	Labor Distribution Report
8.4.9 Prof Services	Dollar amount of services by benefiting department	Paid Invoices



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Facilities Management		
9.4.1 N. Office Bldg	Assigned square footage by department	Building square footage summary
9.4.2 NO Health Ctr	Assigned square footage by department	Building square footage summary
9.4.3 Courthouse	Assigned square footage by department	Building square footage summary
9.4.4 Central Svc Bld	Assigned square footage by department	Building square footage summary
9.4.5 Info Tech Bldg	Assigned square footage by department	Building square footage summary
9.4.6 Annex I	Assigned square footage by department	Building square footage summary
9.4.7 Annex II	Assigned square footage by department	Building square footage summary
9.4.8 Oak Pointe	Assigned square footage by department	Building square footage summary
9.4.9 Public Works	Assigned square footage by department	Building square footage summary
9.4.10 Child Care Ctr	Assigned square footage by department	Building square footage summary
9.4.11 Health Svc Ctr	Assigned square footage by department	Building square footage summary
9.4.12 S. Health Svc	Assigned square footage by department	Building square footage summary
9.4.13 Law Enf Complex	Assigned square footage by department	Building square footage summary
9.4.14 Medical Exam	Assigned square footage by department	Building square footage summary
9.4.15 Child Welfare	Assigned square footage by department	Building square footage summary
9.4.16 Work Release	Assigned square footage by department	Building square footage summary
9.4.17 Animal Shelter	Assigned square footage by department	Building square footage summary
9.4.18 Trusty Camp	Assigned square footage by department	Building square footage summary
9.4.19 Materials Mgmt	Assigned square footage by department	Building square footage summary
9.4.20 Sheriff Admin	Assigned square footage by department	Building square footage summary
9.4.21 P&R (Market)	Assigned square footage by department	Building square footage summary
9.4.22 South Ofc Bldg	Assigned square footage by department	Building square footage summary
9.4.23 Mens Facility	Assigned square footage by department	Building square footage summary
9.4.24 D Building	Assigned square footage by department	Building square footage summary
9.4.25 Central Garage	Assigned square footage by department	Building square footage summary
9.4.26 Med Care Fac.	Assigned square footage by department	Building square footage summary
9.4.27 EOB 41 West	Assigned square footage by department	Building square footage summary
9.4.28 District Court	Assigned square footage by department	Building square footage summary
9.4.29 Building Secur	Direct allocation to benefiting department	Court security summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Central Services Admin		
10.4.1 Cent Svcs Admin	Dollar amount of personnel expenses by supervised dept	Annual financial statement
Central Services Support Svcs		
11.4.1 Mail Services	Dollar amount of mail charges	Annual mail chargeback summary
11.4.2 Records Retent	Records Count by department	Record summary log
11.4.3 Materials Mgmt	Direct allocation to Facilities	Consultant's workpapers
11.4.4 Admin Supt MP	Direct allocation to Motor Pool	Consultant's workpapers
Human Resources		
12.4.1 Personnel Svcs	Dollar amount of personnel expenses by department	Annual Financial Statement
Treasurer		
13.4.1 Cash Accounting	Number of cash trasactions by department	Cash transaction summary
13.4.2 Disb General	Number of vouchers by department	Voucher transaction count summary
13.4.3 Disb Specific	Number of checks and direct deposits by department	Check and direct deposit summary
13.4.4 Delq Tax Fund	Direct allocation to the Delinquent Tax Fund	County Treasurer
13.4.5 Delq Per Prop	Direct allocation to Delinquent Personal Property Tax	County Treasurer
Clerk Admin/Micrographics		
14.4.1 Clerk Admin	Direct allocation to Clerk/ROD	General Ledger
14.4.2 Micrographics	Dollar amount of Micrographics charges by department	General ledger



**Oakland County, Michigan
Building Use Charge
Nature and Extent of Services**

Oakland County owns and operates numerous buildings throughout the County. Most of these buildings either house departments that directly administer Federal and State programs or provide support services to such programs. A use charge of two percent has been applied to the original cost of the buildings and subsequent capital improvements. In addition, any allowable interest expense would also be included with the computed use charge. The cost of each facility was then allocated to the occupants at each respective facility based on the gross square footage assigned to each. The following is a list of buildings included in this schedule.

Buildings

North Office Building
North Office Health Center
Courthouse
Central Service Building
Information Technology Building
Annex I
Annex II
Oak Pointe
Public Works
Child Care Center
Health Service Center
Southfield Health Center
Law Enforcement Complex
Medical Examiner
Child Welfare
Work Release
Animal Control

**Oakland County, Michigan
Building Use Charge
Nature and Extent of Services**

Trusty Camp
Materials Management
Sheriff Administration
Farmers Market
South Office Building
Boot Camp
Mens Facility
D Building
Central Garage
Service Center
EOB 41 West

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Building Use Charge

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
Building Use Charge	5,263,423			
Total Departmental Cost Adjustments:	<u>5,263,423</u>			<u>5,263,423</u>
Total To Be Allocated:	<u><u>5,263,423</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>5,263,423</u></u>



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Total	General & Admin	N. Office Bldg	NO Health Ctr	Court House
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	5,263,423	0	33,663	96,157	652,862
Functional Cost	5,263,423	0	33,663	96,157	652,862
Allocation Step 1					
1st Allocation	5,263,423	0	33,663	96,157	652,862
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	5,263,423	0	33,663	96,157	652,862



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	2,560	224,206	58,038	18,428	156,641
Functional Cost	2,560	224,206	58,038	18,428	156,641
Allocation Step 1					
1st Allocation	2,560	224,206	58,038	18,428	156,641
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	2,560	224,206	58,038	18,428	156,641



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	76,827	37,875	19,317	38,762	908,385
Functional Cost	76,827	37,875	19,317	38,762	908,385
Allocation Step 1					
1st Allocation	76,827	37,875	19,317	38,762	908,385
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	76,827	37,875	19,317	38,762	908,385



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	200,729	351,576	676,706	18,708	74,052
Functional Cost	200,729	351,576	676,706	18,708	74,052
Allocation Step 1					
1st Allocation	200,729	351,576	676,706	18,708	74,052
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	200,729	351,576	676,706	18,708	74,052



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Boot Camp
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	16,244	260,489	1,590	144,191	46,474
Functional Cost	16,244	260,489	1,590	144,191	46,474
Allocation Step 1					
1st Allocation	16,244	260,489	1,590	144,191	46,474
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	16,244	260,489	1,590	144,191	46,474



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Mens Facility	D Building	Central Garage	Service Center	EOB 41 West
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	21,729	12,441	22,566	55,460	1,036,747
Functional Cost	21,729	12,441	22,566	55,460	1,036,747
Allocation Step 1					
1st Allocation	21,729	12,441	22,566	55,460	1,036,747
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	21,729	12,441	22,566	55,460	1,036,747



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Vets Svc	5,388	14.3405	4,827		4,827		4,827
Pub Svc MSU Ext	13,824	36.7934	12,386		12,386		12,386
Pub Svc CC Prob	17,128	45.5870	15,346		15,346		15,346
Water Res. Comm.	984	2.6190	882		882		882
Others	248	0.6601	222		222		222
SubTotal	37,572	100.0000	33,663		33,663		33,663
TOTAL	37,572	100.0000	33,663		33,663		33,663

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Hum Svc Admin	814	0.9684	931		931		931
C&ED Admin	481	0.5723	550		550		550
Health	62,352	74.1809	71,330		71,330		71,330
Hum Svcs Grants	20,041	23.8430	22,927		22,927		22,927
Child Care Fund	366	0.4354	419		419		419
SubTotal	84,054	100.0000	96,157		96,157		96,157
TOTAL	84,054	100.0000	96,157		96,157		96,157

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Court House

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Corp Counsel	6,512	1.5688	10,242		10,242		10,242
Central Services Support Svcs	23,913	5.7608	37,610		37,610		37,610
Treasurer	13,818	3.3288	21,733		21,733		21,733
Clerk Admin/Micrographics	5,079	1.2236	7,988		7,988		7,988
M&B Reimb.	6,649	1.6018	10,457		10,457		10,457
Pub Svc CC Prob	3,785	0.9118	5,953		5,953		5,953
Clerk / ROD	41,462	9.9884	65,211		65,211		65,211
Probate Court	20,351	4.9027	32,008		32,008		32,008
Family Court	158,743	38.2418	249,669		249,669		249,669
Prosecuting Atty	58,571	14.1101	92,119		92,119		92,119
Sheriff Office	12,974	3.1255	20,405		20,405		20,405
BOC Bd of Comm	8,257	1.9892	12,986		12,986		12,986
BOC Library	21,356	5.1448	33,588		33,588		33,588
LE Grants PA-CRP	5,552	1.3375	8,732		8,732		8,732
Fac & Operations	7,354	1.7716	11,566		11,566		11,566
Delq Per Prop Tx	390	0.0940	613		613		613
Others	20,335	4.8988	31,982		31,982		31,982
SubTotal	415,101	100.0000	652,862		652,862		652,862
TOTAL	415,101	100.0000	652,862		652,862		652,862

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Central Svc Bld

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fac & Operations	17,694	93.0284	2,382		2,382		2,382
Others	1,326	6.9716	178		178		178
SubTotal	19,020	100.0000	2,560		2,560		2,560
TOTAL	19,020	100.0000	2,560		2,560		2,560

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk Admin/Micrographics	1,106	1.3564	3,041		3,041		3,041
Road Commission	11,583	14.2053	31,849		31,849		31,849
Info Tech Clemis	6,593	8.0856	18,128		18,128		18,128
Info Technology	61,273	75.1447	168,480		168,480		168,480
Communication	985	1.2080	2,708		2,708		2,708
SubTotal	81,540	100.0000	224,206		224,206		224,206
TOTAL	81,540	100.0000	224,206		224,206		224,206

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Annex I

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Hum Svc Homeland	9,369	31.4407	18,248		18,248		18,248
Sheriff Office	13,223	44.3739	25,753		25,753		25,753
Info Tech Clemis	3,500	11.7454	6,817		6,817		6,817
Others	3,707	12.4400	7,220		7,220		7,220
SubTotal	29,799	100.0000	58,038		58,038		58,038
TOTAL	29,799	100.0000	58,038		58,038		58,038

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Annex II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Services Support Svcs	28,198	82.5541	15,213		15,213		15,213
Water Res. Comm.	4,557	13.3413	2,459		2,459		2,459
Others	1,402	4.1046	756		756		756
SubTotal	34,157	100.0000	18,428		18,428		18,428
TOTAL	34,157	100.0000	18,428		18,428		18,428

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
M&B Equalization	15,873	20.8595	32,674		32,674		32,674
Pub Svc Comm Cor	13,202	17.3494	27,176		27,176		27,176
Sheriff Office	1,590	2.0895	3,273		3,273		3,273
Friend of Court	39,698	52.1689	81,719		81,719		81,719
House Comm Dev	5,732	7.5327	11,799		11,799		11,799
SubTotal	76,095	100.0000	156,641		156,641		156,641
TOTAL	76,095	100.0000	156,641		156,641		156,641

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Public Works

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	2,839	4.1854	3,216		3,216		3,216
Water Res. Comm.	40,142	59.1794	45,465		45,465		45,465
Fac & Operations	24,850	36.6352	28,146		28,146		28,146
SubTotal	67,831	100.0000	76,827		76,827		76,827
TOTAL	67,831	100.0000	76,827		76,827		76,827

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fringe Benefits	12,552	100.0000	37,875		37,875		37,875
SubTotal	12,552	100.0000	37,875		37,875		37,875
TOTAL	12,552	100.0000	37,875		37,875		37,875

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health	5,136	21.6929	4,190		4,190		4,190
Others	18,540	78.3071	15,127		15,127		15,127
SubTotal	23,676	100.0000	19,317		19,317		19,317
TOTAL	23,676	100.0000	19,317		19,317		19,317

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	2,558	6.7325	2,610		2,610		2,610
Health	32,402	85.2796	33,056		33,056		33,056
Hum Svcs Grants	3,035	7.9879	3,096		3,096		3,096
SubTotal	37,995	100.0000	38,762		38,762		38,762
TOTAL	37,995	100.0000	38,762		38,762		38,762

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Comm Cor	610	0.2276	2,068		2,068		2,068
Sheriff Office	267,368	99.7724	906,317		906,317		906,317
SubTotal	267,978	100.0000	908,385		908,385		908,385
TOTAL	267,978	100.0000	908,385		908,385		908,385

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Med Exam	38,680	100.0000	200,729		200,729		200,729
SubTotal	38,680	100.0000	200,729		200,729		200,729
TOTAL	38,680	100.0000	200,729		200,729		200,729

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Child Care Fund	169,559	100.0000	351,576		351,576		351,576
SubTotal	169,559	100.0000	351,576		351,576		351,576
TOTAL	169,559	100.0000	351,576		351,576		351,576

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Work Release

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	61,138	100.0000	676,706		676,706		676,706
SubTotal	61,138	100.0000	676,706		676,706		676,706
TOTAL	61,138	100.0000	676,706		676,706		676,706

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Animal	19,323	83.4651	15,615		15,615		15,615
Others	3,828	16.5349	3,093		3,093		3,093
SubTotal	23,151	100.0000	18,708		18,708		18,708
TOTAL	23,151	100.0000	18,708		18,708		18,708

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Trusty Camp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	8,708	15.1034	11,184		11,184		11,184
Others	48,948	84.8966	62,868		62,868		62,868
SubTotal	57,656	100.0000	74,052		74,052		74,052
TOTAL	57,656	100.0000	74,052		74,052		74,052

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	6,690	32.1094	5,216		5,216		5,216
Central Services Support Svcs	11,443	54.9220	8,921		8,921		8,921
Health	2,702	12.9686	2,107		2,107		2,107
SubTotal	20,835	100.0000	16,244		16,244		16,244
TOTAL	20,835	100.0000	16,244		16,244		16,244

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Sheriff Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	61,891	100.0000	260,489		260,489		260,489
SubTotal	61,891	100.0000	260,489		260,489		260,489
TOTAL	61,891	100.0000	260,489		260,489		260,489

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - P&R (Market)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	7,453	100.0000	1,590		1,590		1,590
SubTotal	7,453	100.0000	1,590		1,590		1,590
TOTAL	7,453	100.0000	1,590		1,590		1,590

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Vets Svc	3,930	7.1879	10,364		10,364		10,364
Pub Svc Comm Cor	6,166	11.2775	16,261		16,261		16,261
Pub Svc CC Prob	20,649	37.7669	54,456		54,456		54,456
Family Court	5,102	9.3315	13,455		13,455		13,455
Sheriff Office	351	0.6420	926		926		926
BOC Bd of Comm	583	1.0663	1,538		1,538		1,538
Health	4,066	7.4367	10,723		10,723		10,723
Fac & Operations	2,261	4.1353	5,963		5,963		5,963
Info Technology	8,741	15.9872	23,052		23,052		23,052
Others	2,826	5.1687	7,453		7,453		7,453
SubTotal	54,675	100.0000	144,191		144,191		144,191
TOTAL	54,675	100.0000	144,191		144,191		144,191

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Boot Camp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	100	100.0000	46,474		46,474		46,474
SubTotal	100	100.0000	46,474		46,474		46,474
TOTAL	100	100.0000	46,474		46,474		46,474

Allocation Basis: Direct allocation to Sheriff

Allocation Source: Facilities Management



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	5,102	100.0000	21,729		21,729		21,729
SubTotal	5,102	100.0000	21,729		21,729		21,729
TOTAL	5,102	100.0000	21,729		21,729		21,729

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - D Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	3,164	100.0000	12,441		12,441		12,441
SubTotal	3,164	100.0000	12,441		12,441		12,441
TOTAL	3,164	100.0000	12,441		12,441		12,441

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Radio Communicat	5,876	17.8939	4,038		4,038		4,038
Motor Pool	26,962	82.1061	18,528		18,528		18,528
SubTotal	32,838	100.0000	22,566		22,566		22,566
TOTAL	32,838	100.0000	22,566		22,566		22,566

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Service Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	100	100.0000	55,460		55,460		55,460
SubTotal	100	100.0000	55,460		55,460		55,460
TOTAL	100	100.0000	55,460		55,460		55,460

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Facilities Management

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Admin	17,793	16.8859	175,064		175,064		175,064
Co Exec Compliance	443	0.4204	4,359		4,359		4,359
Mgmt & Budget Admin	970	0.9205	9,544		9,544		9,544
Co Exec Purchasing	6,986	6.6298	68,735		68,735		68,735
Mgmt & Budget Fiscal Services	23,505	22.3067	231,262		231,262		231,262
Central Services Admin	412	0.3910	4,054		4,054		4,054
Human Resources	20,337	19.3002	200,094		200,094		200,094
Pub Svc Admin	430	0.4081	4,231		4,231		4,231
C&ED Admin	750	0.7118	7,379		7,379		7,379
C&ED Dev & Plan	21,324	20.2369	209,805		209,805		209,805
Workforce Develop	2,503	2.3754	24,627		24,627		24,627
Bldg & Liab Ins	2,058	1.9531	20,249		20,249		20,249
Fringe Benefits	1,029	0.9765	10,124		10,124		10,124
Others	6,832	6.4837	67,220		67,220		67,220
SubTotal	105,372	100.0000	1,036,747		1,036,747		1,036,747
TOTAL	105,372	100.0000	1,036,747		1,036,747		1,036,747

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Central Svc Bld	Info Tech Bldg	Annex I
Co Exec Admin	175,064	0	0	0	0	0	0
Co Exec Compliance	4,359	0	0	0	0	0	0
Co Exec Corp Counsel	10,242	0	0	10,242	0	0	0
Mgmt & Budget Admin	9,544	0	0	0	0	0	0
Co Exec Purchasing	68,735	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	231,262	0	0	0	0	0	0
Facilities Management	63,892	0	0	0	0	0	0
Central Services Admin	4,054	0	0	0	0	0	0
Central Services Support Svcs	61,744	0	0	37,610	0	0	0
Human Resources	200,094	0	0	0	0	0	0
Treasurer	21,733	0	0	21,733	0	0	0
Clerk Admin/Micrographics	11,029	0	0	7,988	0	3,041	0
M&B Equalization	32,674	0	0	0	0	0	0
M&B Reimb.	10,457	0	0	10,457	0	0	0
Hum Svc Admin	931	0	931	0	0	0	0
Hum Svc Homeland	18,248	0	0	0	0	0	18,248
Pub Svc Admin	4,231	0	0	0	0	0	0
Pub Svc Vets Svc	15,191	4,827	0	0	0	0	0
Pub Svc Comm Cor	45,505	0	0	0	0	0	0
Pub Svc MSU Ext	12,386	12,386	0	0	0	0	0
Pub Svc Animal	15,615	0	0	0	0	0	0
Pub Svc CC Prob	75,755	15,346	0	5,953	0	0	0
Pub Svc Med Exam	200,729	0	0	0	0	0	0
C&ED Admin	7,929	0	550	0	0	0	0
C&ED Dev & Plan	209,805	0	0	0	0	0	0
Clerk / ROD	65,211	0	0	65,211	0	0	0
Probate Court	32,008	0	0	32,008	0	0	0
Family Court	263,124	0	0	249,669	0	0	0
Prosecuting Atty	92,119	0	0	92,119	0	0	0
Sheriff Office	1,951,527	0	0	20,405	0	0	25,753
BOC Bd of Comm	14,524	0	0	12,986	0	0	0
BOC Library	33,588	0	0	33,588	0	0	0
Water Res. Comm.	48,806	882	0	0	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Central Svc Bld	Info Tech Bldg	Annex I
Parks & Rec	4,200	0	0	0	0	0	0
Road Commission	31,849	0	0	0	0	31,849	0
Friend of Court	81,719	0	0	0	0	0	0
Health	121,406	0	71,330	0	0	0	0
Workforce Develop	24,627	0	0	0	0	0	0
LE Grants PA-CRP	8,732	0	0	8,732	0	0	0
House Comm Dev	11,799	0	0	0	0	0	0
Hum Svcs Grants	26,023	0	22,927	0	0	0	0
Child Care Fund	351,995	0	419	0	0	0	0
Fac & Operations	48,057	0	0	11,566	2,382	0	0
Info Tech Clemis	24,945	0	0	0	0	18,128	6,817
Info Technology	191,532	0	0	0	0	168,480	0
Radio Communicat	4,038	0	0	0	0	0	0
Motor Pool	18,528	0	0	0	0	0	0
Communication	2,708	0	0	0	0	2,708	0
Bldg & Liab Ins	20,249	0	0	0	0	0	0
Fringe Benefits	47,999	0	0	0	0	0	0
Delq Per Prop Tx	613	0	0	613	0	0	0
Others	230,289	222	0	31,982	178	0	7,220
Direct Billed	0	0	0	0	0	0	0
Total	5,263,423	33,663	96,157	652,862	2,560	224,206	58,038



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Co Exec Admin	0	0	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	3,216	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	15,213	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	32,674	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0	0	0
Pub Svc Comm Cor	0	27,176	0	0	0	0	2,068
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	0	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	3,273	0	0	0	0	906,317
BOC Bd of Comm	0	0	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0
Water Res. Comm.	2,459	0	45,465	0	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Parks & Rec	0	0	0	0	0	2,610	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	81,719	0	0	0	0	0
Health	0	0	0	0	4,190	33,056	0
Workforce Develop	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	11,799	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	3,096	0
Child Care Fund	0	0	0	0	0	0	0
Fac & Operations	0	0	28,146	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	0	0	0	0	0
Radio Communicat	0	0	0	0	0	0	0
Motor Pool	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	37,875	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	756	0	0	0	15,127	0	0
Direct Billed	0	0	0	0	0	0	0
Total	18,428	156,641	76,827	37,875	19,317	38,762	908,385



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Co Exec Admin	0	0	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	5,216	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	8,921	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	0	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	15,615	0	0	0
Pub Svc CC Prob	0	0	0	0	0	0	0
Pub Svc Med Exam	200,729	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	0	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	0	676,706	0	11,184	0	260,489
BOC Bd of Comm	0	0	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Parks & Rec	0	0	0	0	0	0	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	0	0	0	0	2,107	0
Workforce Develop	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	0	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	0	0
Child Care Fund	0	351,576	0	0	0	0	0
Fac & Operations	0	0	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	0	0	0	0	0
Radio Communicat	0	0	0	0	0	0	0
Motor Pool	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	0	0	0	3,093	62,868	0	0
Direct Billed	0	0	0	0	0	0	0
Total	200,729	351,576	676,706	18,708	74,052	16,244	260,489



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	P&R (Market)	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage	Service Center
Co Exec Admin	0	0	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	55,460
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	0	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	10,364	0	0	0	0	0
Pub Svc Comm Cor	0	16,261	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0	0	0
Pub Svc CC Prob	0	54,456	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	13,455	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	926	46,474	0	0	0	0
BOC Bd of Comm	0	1,538	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	P&R (Market)	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage	Service Center
Parks & Rec	1,590	0	0	0	0	0	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	10,723	0	0	0	0	0
Workforce Develp	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	0	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	0	0
Child Care Fund	0	0	0	0	0	0	0
Fac & Operations	0	5,963	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	23,052	0	0	0	0	0
Radio Communicat	0	0	0	0	0	4,038	0
Motor Pool	0	0	0	0	0	18,528	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	0	7,453	0	21,729	12,441	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,590	144,191	46,474	21,729	12,441	22,566	55,460



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department EOB 41 West

Co Exec Admin	175,064
Co Exec Compliance	4,359
Co Exec Corp Counsel	0
Mgmt & Budget Admin	9,544
Co Exec Purchasing	68,735
Mgmt & Budget Fiscal Services	231,262
Facilities Management	0
Central Services Admin	4,054
Central Services Support Svcs	0
Human Resources	200,094
Treasurer	0
Clerk Admin/Micrographics	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Homeland	0
Pub Svc Admin	4,231
Pub Svc Vets Svc	0
Pub Svc Comm Cor	0
Pub Svc MSU Ext	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	7,379
C&ED Dev & Plan	209,805
Clerk / ROD	0
Probate Court	0
Family Court	0
Prosecuting Atty	0
Sheriff Office	0
BOC Bd of Comm	0
BOC Library	0
Water Res. Comm.	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	EOB 41 West
Parks & Rec	0
Road Commission	0
Friend of Court	0
Health	0
Workforce Develop	24,627
LE Grants PA-CRP	0
House Comm Dev	0
Hum Svcs Grants	0
Child Care Fund	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	20,249
Fringe Benefits	10,124
Delq Per Prop Tx	0
Others	67,220
Direct Billed	0
Total	1,036,747



**Oakland County, Michigan
Non-Departmental
Nature and Extent of Services**

Oakland County charges various expenses that are not related to a specific department to the Non-Departmental Department. While most of these expenses are general government in nature, some of the expenses are eligible for allocation. The cost of this department has been separated into the following functions:

Specific Services – this activity includes the costs included in the Non-Departmental schedule that relate to specific departments. The basis of allocation is the dollar amount of expenses by benefiting department.

Service Center - these activities identify the costs of providing grounds maintenance for several facilities that are primarily located in the Oakland County Complex as well as space costs for the Facility Maintenance & Operations department. The basis of allocation is the dollar amount of charges by benefiting department. The cost associated with ground maintenance has been allocated to the Facilities Management schedule in this cost plan for redistribution to those activities that are part of the Service Center location. These costs are then allocated to the appropriate building and in turn allocated based on the square footage of each department located within each respective facility

General government – this function includes costs that are considered general government and should not be allocated for the proposed purpose of this cost plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Non-Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	29,905,627			29,905,627
Co Exec Compliance		2,115	2,115	
Co Exec Purchasing		1,367	1,367	
Mgmt & Budget Fiscal Services		19,618	19,618	
Treasurer		147	147	
Total Allocated Additions:		<u>23,247</u>	<u>23,247</u>	<u>23,247</u>
Total To Be Allocated:	<u>29,905,627</u>	<u>23,247</u>	<u>29,928,874</u>	<u>29,928,874</u>



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	Total	General & Admin	Specific Serv	Grounds Care	FM&O
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Buildings	2,054,451	0	0	500,004	498,965
Insurance	327,805	0	303,021	0	0
Miscellaneous	2,037,381	0	37,381	0	0
Other Expenses	25,485,990	0	0	0	0
Departmental Totals					
Total Expenditures	29,905,627	0	340,402	500,004	498,965
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	29,905,627	0	340,402	500,004	498,965
Allocation Step 1					
Unallocated Costs	(28,566,256)	0	0	0	0
1st Allocation	1,339,371	0	340,402	500,004	498,965
Allocation Step 2					
Inbound- All Others	23,247	23,247	0	0	0
Reallocate Admin Costs		(23,247)	265	389	388
Unallocated Costs	(22,205)	0	0	0	0
2nd Allocation	1,042	0	265	389	388
Total For 0025 Non-Departmental					
Total Allocated	1,340,413	0	340,667	500,393	499,353



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	General Gov't
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Buildings	1,055,482
Insurance	24,784
Miscellaneous	2,000,000
Other Expenses	25,485,990
Departmental Totals	
Total Expenditures	28,566,256
Deductions	
Total Deductions	0
Functional Cost	28,566,256
Allocation Step 1	
Unallocated Costs	(28,566,256)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	22,205
Unallocated Costs	(22,205)
2nd Allocation	0
Total For 0025 Non-Departmental	
Total Allocated	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	270,441.70	79.4476	270,442		270,442	210	270,652
Human Resources	27,699.00	8.1371	27,699		27,699	22	27,721
Treasurer	37,381.33	10.9815	37,381		37,381	29	37,410
District Court	1,074.86	0.3158	1,075		1,075	1	1,076
Sheriff Office	2,631.00	0.7729	2,631		2,631	2	2,633
Health	111.20	0.0327	111		111		111
Others	1,063.44	0.3124	1,063		1,063	1	1,064
SubTotal	340,402.53	100.0000	340,402		340,402	265	340,667
TOTAL	340,402.53	100.0000	340,402		340,402	265	340,667

Allocation Basis: Dollar amount of expenses by benefiting department

Allocation Source: Expenditure financial analysis inquiry



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - Grounds Care

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	100	100.0000	500,004		500,004	389	500,393
SubTotal	100	100.0000	500,004		500,004	389	500,393
TOTAL	100	100.0000	500,004		500,004	389	500,393

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Expenditure financial analysis inquiry



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Non-Departmental

Activity - FM&O

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	100	100.0000	498,965		498,965	388	499,353
SubTotal	100	100.0000	498,965		498,965	388	499,353
TOTAL	100	100.0000	498,965		498,965	388	499,353

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Expenditure financial analysis inquire



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Non-Departmental

Receiving Department	Total	Specific Serv	Grounds Care	FM&O
Facilities Management	1,270,398	270,652	500,393	499,353
Human Resources	27,721	27,721	0	0
Treasurer	37,410	37,410	0	0
District Court	1,076	1,076	0	0
Sheriff Office	2,633	2,633	0	0
Health	111	111	0	0
Others	1,064	1,064	0	0
Direct Billed	0	0	0	0
Total	1,340,413	340,667	500,393	499,353



**Oakland County, Michigan
County Executive Administration
Nature and Extent of Services**

The County Executive Administration office is responsible for the supervision of all County departments not under the direction of an elected official, coordination of County activities, prepare the annual budget and administer the department expenses, appoint non-elected directors of departments, and act as liaison with Commissioners. The cost of this schedule has been separated into the following activities. Each individual in this office was assigned 100% to their respective activity based on assigned responsibilities.

Administration – this function identifies the cost of those activities that are administrative in nature, which benefit all departments without elected officials. Costs have been allocated based on the dollar amount of personnel expenses by benefiting department.

General Government - this function identifies costs associated with cultural affairs and legislative activities and have not been allocated for the proposed purpose of this cost plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Co Exec Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,787,349			2,787,349
Building Use Charge	175,064		175,064	
Co Exec Compliance		1,171	1,171	
Co Exec Corp Counsel		55,958	55,958	
Co Exec Purchasing		627	627	
Mgmt & Budget Fiscal Services		16,110	16,110	
Facilities Management		36,192	36,192	
Central Services Support Svcs		6,286	6,286	
Human Resources		25,958	25,958	
Treasurer		98	98	
Total Allocated Additions:	175,064	142,400	317,464	317,464
Total To Be Allocated:	2,962,413	142,400		3,104,813



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Admin

	Total	General & Admin	Administration	General Govt
Wages & Benefits				
SALARIES & WAGES	1,350,568	0	1,087,080	263,488
FRINGE BENEFITS	750,249	0	603,875	146,374
Other Expense & Cost				
Supplies	20,455	0	16,464	3,991
Travel	14,299	0	11,509	2,790
Operating Expenses	46,318	0	37,281	9,037
Professional Serv	168,000	0	0	168,000
Internal Charges	437,460	0	352,112	85,348
Departmental Totals				
Total Expenditures	2,787,349	0	2,108,321	679,028
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	2,787,349	0	2,108,321	679,028
Allocation Step 1				
Inbound- All Others	175,064	0	140,910	34,154
Unallocated Costs	(713,182)	0	0	(713,182)
1st Allocation	2,249,231	0	2,249,231	0
Allocation Step 2				
Inbound- All Others	142,400	0	114,619	27,781
Unallocated Costs	(27,781)	0	0	(27,781)
2nd Allocation	114,619	0	114,619	0
Total For 0030 Co Exec Admin				
Total Allocated	2,363,850	0	2,363,850	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Admin

Activity - Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Compliance	479,252	0.4047	9,103		9,103	464	9,567
Co Exec Corp Counsel	2,005,499	1.6937	38,094		38,094	1,941	40,035
Mgmt & Budget Admin	216,622	0.1829	4,115		4,115	210	4,325
Co Exec Purchasing	1,038,782	0.8773	19,732		19,732	1,006	20,738
Mgmt & Budget Fiscal Services	4,811,597	4.0634	91,396		91,396	4,657	96,053
Facilities Management	921,787	0.7785	17,509		17,509	892	18,401
Central Services Admin	215,740	0.1822	4,098		4,098	209	4,307
Central Services Support Svcs	1,108,621	0.9362	21,058		21,058	1,073	22,131
Human Resources	2,427,530	2.0501	46,111		46,111	2,350	48,461
M&B Equalization	6,734,807	5.6876	127,928		127,928	6,519	134,447
M&B Reimb.	2,274,884	1.9212	43,211		43,211	2,202	45,413
Hum Svc Admin	199,790	0.1687	3,795		3,795	193	3,988
Hum Svc Homeland	765,676	0.6466	14,544		14,544	741	15,285
Pub Svc Admin	215,549	0.1820	4,094		4,094	209	4,303
Pub Svc Vets Svc	1,409,359	1.1902	26,771		26,771	1,364	28,135
Pub Svc Comm Cor	3,551,617	2.9994	67,463		67,463	3,438	70,901
Pub Svc MSU Ext	620,836	0.5243	11,793		11,793	601	12,394
Pub Svc Animal	2,151,995	1.8174	40,877		40,877	2,083	42,960
Pub Svc Med Exam	2,989,539	2.5247	56,786		56,786	2,894	59,680
C&ED Admin	394,984	0.3336	7,503		7,503	382	7,885
C&ED Dev & Plan	4,432,326	3.7431	84,192		84,192	4,290	88,482
Health	21,147,371	17.8592	401,696		401,696	20,471	422,167
Oakland Enhance	473,450	0.3998	8,993		8,993	458	9,451
Workforce Develop	576,615	0.4870	10,953		10,953	558	11,511
House Comm Dev	1,994,954	1.6848	37,894		37,894	1,931	39,825
Hum Svcs Grants	4,865,405	4.1089	92,418		92,418	4,710	97,128
Child Care Fund	15,274,211	12.8992	290,133		290,133	14,785	304,918
Fire Record Mgmt	348,610	0.2944	6,622		6,622	337	6,959
Airport	1,760,461	1.4867	33,440		33,440	1,704	35,144
Fac & Operations	12,454,397	10.5179	236,571		236,571	12,055	248,626



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Admin

Activity - Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Info Tech Clemis	2,007,892	1.6957	38,140		38,140	1,944	40,084
Info Technology	13,317,217	11.2465	252,960		252,960	12,891	265,851
Radio Communicat	948,585	0.8011	18,018		18,018	918	18,936
Motor Pool	1,266,329	1.0694	24,054		24,054	1,226	25,280
Communication	351,246	0.2966	6,672		6,672	340	7,012
Bldg & Liab Ins	765,505	0.6465	14,541		14,541	741	15,282
Fringe Benefits	1,892,786	1.5985	35,953		35,953	1,832	37,785
SubTotal	118,411,826	100.0000	2,249,231		2,249,231	114,619	2,363,850
TOTAL	118,411,826	100.0000	2,249,231		2,249,231	114,619	2,363,850

Allocation Basis: Dollar amount of personnel expenses by department

Allocation Source: Annual Financial Statement



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Co Exec Admin

Receiving Department	Total	Administration
Co Exec Compliance	9,567	9,567
Co Exec Corp Counsel	40,035	40,035
Mgmt & Budget Admin	4,325	4,325
Co Exec Purchasing	20,738	20,738
Mgmt & Budget Fiscal Services	96,053	96,053
Facilities Management	18,401	18,401
Central Services Admin	4,307	4,307
Central Services Support Svcs	22,131	22,131
Human Resources	48,461	48,461
M&B Equalization	134,447	134,447
M&B Reimb.	45,413	45,413
Hum Svc Admin	3,988	3,988
Hum Svc Homeland	15,285	15,285
Pub Svc Admin	4,303	4,303
Pub Svc Vets Svc	28,135	28,135
Pub Svc Comm Cor	70,901	70,901
Pub Svc MSU Ext	12,394	12,394
Pub Svc Animal	42,960	42,960
Pub Svc Med Exam	59,680	59,680
C&ED Admin	7,885	7,885
C&ED Dev & Plan	88,482	88,482
Health	422,167	422,167
Oakland Enhance	9,451	9,451
Workforce Develp	11,511	11,511
House Comm Dev	39,825	39,825
Hum Svcs Grants	97,128	97,128
Child Care Fund	304,918	304,918
Fire Record Mgmt	6,959	6,959
Airport	35,144	35,144
Fac & Operations	248,626	248,626
Info Tech Clemis	40,084	40,084
Info Technology	265,851	265,851
Radio Communicat	18,936	18,936



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Co Exec Admin

Receiving Department	Total	Administration
Motor Pool	25,280	25,280
Communication	7,012	7,012
Bldg & Liab Ins	15,282	15,282
Fringe Benefits	37,785	37,785
Direct Billed	0	0
Total	2,363,850	2,363,850



**Oakland County, Michigan
County Executive - Compliance
Nature and Extent of Services**

The County Executive Compliance Division is responsible for reviewing the internal controls, which are necessary to ensure the integrity of the financial system. This is accomplished through both the verification and appraisal of the effectiveness of financial records, controls and operations, and the determination that management policies and procedures are being followed. The cost of the Compliance Division has been separated into the following activities based on the number of total audit hours by audit type.

General Audits – this function identifies the cost of those audit activities that are general such as reviewing County policies and procedures, attendance audits and assisting the outside auditors. In addition, the cost of the outside auditor, which is included in the Board of Commissioners budget, has been added to this function. Costs have been allocated based on the dollar amount of expenses by benefiting department.

Specific Audits / Bank Reconciliation's – this function identifies costs associated with performing specific types of audits and bank reconciliation's that relate to specific departments. The basis of allocation is the number of hours spent performing these services by benefiting department.

Purchasing Administration – this activity identifies the costs associated with providing administrative support related to the Purchasing Department. The costs included in this activity are allocated directly to the Purchasing Department for redistribution.

**Oakland County, Michigan
County Executive - Compliance
Nature and Extent of Services**

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Co Exec Compliance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	515,244			515,244
Building Use Charge	4,359		4,359	
Co Exec Admin	9,103	464	9,567	
Co Exec Compliance		216	216	
Co Exec Purchasing		713	713	
Mgmt & Budget Fiscal Services		3,361	3,361	
Facilities Management		901	901	
Central Services Support Svcs		1,196	1,196	
Human Resources		5,922	5,922	
Treasurer		34	34	
Total Allocated Additions:	13,462	12,807	26,269	26,269
Annual County Audit	248,000			
Total Departmental Cost Adjustments:	248,000			248,000
Total To Be Allocated:	776,706	12,807		789,513



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Compliance

	Total	General & Admin	General Audits	Audits/Bank Rec	Purchasing Adm
Wages & Benefits					
SALARIES & WAGES	317,303	0	2,152	278,229	36,922
FRINGE BENEFITS	161,949	0	1,101	141,997	18,851
Other Expense & Cost					
Supplies	381	0	3	334	44
Operating Expenses	4,625	0	31	4,056	538
Contract Services	953	0	6	836	111
Travel	4,014	0	27	3,520	467
Internal Charges	26,019	0	177	22,813	3,029
Departmental Totals					
Total Expenditures	515,244	0	3,497	451,785	59,962
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Annual County Audit	248,000	0	248,000	0	0
Functional Cost	763,244	0	251,497	451,785	59,962
Allocation Step 1					
Inbound- All Others	13,462	0	91	11,805	1,566
1st Allocation	776,706	0	251,588	463,590	61,528
Allocation Step 2					
Inbound- All Others	12,807	0	87	11,230	1,490
2nd Allocation	12,807	0	87	11,230	1,490
Total For 0040 Co Exec					
Total Allocated	789,513	0	251,675	474,820	63,018



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	5,035	0.8407	2,115		2,115		2,115
Co Exec Admin	2,787	0.4653	1,171		1,171		1,171
Co Exec Compliance	515	0.0860	216		216		216
Co Exec Corp Counsel	2,263	0.3779	951		951		951
Mgmt & Budget Admin	234	0.0391	98		98		98
Co Exec Purchasing	1,199	0.2002	504		504		504
Mgmt & Budget Fiscal Services	5,976	0.9978	2,510		2,510	1	2,511
Facilities Management	1,193	0.1992	501		501		501
Central Services Admin	228	0.0381	96		96		96
Central Services Support Svcs	2,181	0.3642	916		916		916
Human Resources	3,799	0.6343	1,596		1,596	1	1,597
Treasurer	8,882	1.4830	3,731		3,731	1	3,732
Clerk Admin/Micrographics	1,237	0.2065	520		520		520
M&B Equalization	8,167	1.3636	3,431		3,431	1	3,432
M&B Reimb.	2,882	0.4812	1,211		1,211		1,211
Hum Svc Admin	1,274	0.2127	535		535		535
Hum Svc Homeland	1,360	0.2271	571		571		571
Pub Svc Admin	223	0.0372	94		94		94
Pub Svc Vets Svc	1,760	0.2939	739		739		739
Pub Svc Comm Cor	4,675	0.7806	1,964		1,964	1	1,965
Pub Svc MSU Ext	1,069	0.1785	449		449		449
Pub Svc Animal	3,556	0.5937	1,494		1,494	1	1,495
Pub Svc CC Prob	541	0.0903	227		227		227
Pub Svc Med Exam	4,386	0.7323	1,842		1,842	1	1,843
C&ED Admin	664	0.1109	279		279		279
C&ED Dev & Plan	6,848	1.1434	2,877		2,877	1	2,878
Clerk / ROD	7,552	1.2609	3,172		3,172	1	3,173
District Court	15,558	2.5977	6,536		6,536	2	6,538
Probate Court	6,023	1.0057	2,530		2,530	1	2,531
Family Court	29,149	4.8670	12,245		12,245	4	12,249



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	17,440	2.9119	7,326		7,326	3	7,329
Sheriff Office	135,154	22.5663	56,774		56,774	26	56,800
BOC Bd of Comm	2,582	0.4311	1,085		1,085		1,085
BOC Library	1,283	0.2142	539		539		539
Water Res. Comm.	5,354	0.8940	2,249		2,249	1	2,250
Parks & Rec	23,741	3.9640	9,973		9,973	3	9,976
Friend of Court	15,571	2.5999	6,541		6,541	2	6,543
Health	27,374	4.5706	11,499		11,499	4	11,503
ROD Automation	1,507	0.2516	633		633		633
Oakland Enhance	500	0.0835	210		210		210
Water Res Co SRF	13,904	2.3215	5,841		5,841	2	5,843
Restricted Funds	1	0.0002					
Multi Org Grants	1,896	0.3166	796		796		796
Workforce Develop	17,366	2.8996	7,295		7,295	3	7,298
LE Grants Misc	1,901	0.3174	799		799		799
LE Grants PA-CRP	2,393	0.3996	1,005		1,005		1,005
LE Grants Rd Pat	778	0.1299	327		327		327
House Comm Dev	10,012	1.6717	4,206		4,206	1	4,207
Hum Svcs Grants	7,503	1.2528	3,152		3,152	1	3,153
Other Grants	5,645	0.9425	2,371		2,371	1	2,372
Judicial Grants	596	0.0995	250		250		250
Brownfield Init.	195	0.0326	82		82		82
Concealed Pistol	62	0.0104	26		26		26
Child Care Fund	35,499	5.9272	14,912		14,912	5	14,917
Co Vets Trust	232	0.0387	97		97		97
Water Res Co CPF	2,090	0.3490	878		878		878
Fire Record Mgmt	618	0.1032	260		260		260
Airport	6,698	1.1184	2,814		2,814	1	2,815
Drain Prop Funds	40,699	6.7955	17,097		17,097	6	17,103
Delq Tax Revolv	439	0.0733	184		184		184



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fac & Operations	25,217	4.2105	10,593		10,593	4	10,597
Info Tech Clemis	7,532	1.2576	3,164		3,164	1	3,165
Info Technology	29,252	4.8842	12,288		12,288	4	12,292
Radio Communicat	4,525	0.7555	1,901		1,901	1	1,902
Motor Pool	8,058	1.3454	3,385		3,385	1	3,386
Communication	2,678	0.4471	1,125		1,125		1,125
Bldg & Liab Ins	8,505	1.4201	3,573		3,573	1	3,574
Fringe Benefits	2,153	0.3595	904		904		904
Delq Per Prop Tx	745	0.1244	313		313		313
SubTotal	598,914	100.0000	251,588		251,588	87	251,675
TOTAL	598,914	100.0000	251,588		251,588	87	251,675

Allocation Basis: Dollar amount of expense by benefiting dept. (1,000)

Allocation Source: General ledger



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - Audits/Bank Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mgmt & Budget Fiscal Services	511.25	11.1365	51,628		51,628	1,251	52,879
Human Resources	617.75	13.4564	62,383		62,383	1,511	63,894
Treasurer	1,377.50	30.0060	139,105		139,105	3,370	142,475
M&B Reimb.	17.75	0.3866	1,792		1,792	43	1,835
Pub Svc Vets Svc	15.50	0.3376	1,565		1,565	38	1,603
Family Court	22.00	0.4792	2,222		2,222	54	2,276
Prosecuting Atty	21.50	0.4683	2,171		2,171	53	2,224
Sheriff Office	1,630.25	35.5118	164,628		164,628	3,988	168,616
Water Res. Comm.	229.50	4.9992	23,176		23,176	561	23,737
Parks & Rec	16.50	0.3594	1,666		1,666	40	1,706
Friend of Court	131.25	2.8590	13,254		13,254	321	13,575
SubTotal	4,590.75	100.0000	463,590		463,590	11,230	474,820
TOTAL	4,590.75	100.0000	463,590		463,590	11,230	474,820

Allocation Basis: Number of hours by benefiting department

Allocation Source: Annual Audit Division Time Summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Compliance

Activity - Purchasing Adm

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Purchasing	100	100.0000	61,528		61,528	1,490	63,018
SubTotal	100	100.0000	61,528		61,528	1,490	63,018
TOTAL	100	100.0000	61,528		61,528	1,490	63,018

Allocation Basis: Direct allocation to Purchasing

Allocation Source: Compliance Office time allocation summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Non-Departmental	2,115	2,115	0	0
Co Exec Admin	1,171	1,171	0	0
Co Exec Compliance	216	216	0	0
Co Exec Corp Counsel	951	951	0	0
Mgmt & Budget Admin	98	98	0	0
Co Exec Purchasing	63,522	504	0	63,018
Mgmt & Budget Fiscal Services	55,390	2,511	52,879	0
Facilities Management	501	501	0	0
Central Services Admin	96	96	0	0
Central Services Support Svcs	916	916	0	0
Human Resources	65,491	1,597	63,894	0
Treasurer	146,207	3,732	142,475	0
Clerk Admin/Micrographics	520	520	0	0
M&B Equalization	3,432	3,432	0	0
M&B Reimb.	3,046	1,211	1,835	0
Hum Svc Admin	535	535	0	0
Hum Svc Homeland	571	571	0	0
Pub Svc Admin	94	94	0	0
Pub Svc Vets Svc	2,342	739	1,603	0
Pub Svc Comm Cor	1,965	1,965	0	0
Pub Svc MSU Ext	449	449	0	0
Pub Svc Animal	1,495	1,495	0	0
Pub Svc CC Prob	227	227	0	0
Pub Svc Med Exam	1,843	1,843	0	0
C&ED Admin	279	279	0	0
C&ED Dev & Plan	2,878	2,878	0	0
Clerk / ROD	3,173	3,173	0	0
District Court	6,538	6,538	0	0
Probate Court	2,531	2,531	0	0
Family Court	14,525	12,249	2,276	0
Prosecuting Atty	9,553	7,329	2,224	0
Sheriff Office	225,416	56,800	168,616	0
BOC Bd of Comm	1,085	1,085	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
BOC Library	539	539	0	0
Water Res. Comm.	25,987	2,250	23,737	0
Parks & Rec	11,682	9,976	1,706	0
Friend of Court	20,118	6,543	13,575	0
Health	11,503	11,503	0	0
ROD Automation	633	633	0	0
Oakland Enhance	210	210	0	0
Water Res Co SRF	5,843	5,843	0	0
Multi Org Grants	796	796	0	0
Workforce Develp	7,298	7,298	0	0
LE Grants Misc	799	799	0	0
LE Grants PA-CRP	1,005	1,005	0	0
LE Grants Rd Pat	327	327	0	0
House Comm Dev	4,207	4,207	0	0
Hum Svcs Grants	3,153	3,153	0	0
Other Grants	2,372	2,372	0	0
Judicial Grants	250	250	0	0
Brownfield Init.	82	82	0	0
Concealed Pistol	26	26	0	0
Child Care Fund	14,917	14,917	0	0
Co Vets Trust	97	97	0	0
Water Res Co CPF	878	878	0	0
Fire Record Mgmt	260	260	0	0
Airport	2,815	2,815	0	0
Drain Prop Funds	17,103	17,103	0	0
Delq Tax Revolv	184	184	0	0
Fac & Operations	10,597	10,597	0	0
Info Tech Clemis	3,165	3,165	0	0
Info Technology	12,292	12,292	0	0
Radio Communicat	1,902	1,902	0	0
Motor Pool	3,386	3,386	0	0
Communication	1,125	1,125	0	0
Bldg & Liab Ins	3,574	3,574	0	0

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Co Exec Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Fringe Benefits	904	904	0	0
Delq Per Prop Tx	313	313	0	0
Direct Billed	0	0	0	0
Total	789,513	251,675	474,820	63,018



**Oakland County, Michigan
Corporation Counsel
Nature and Extent of Services**

The Corporation Counsel Division is responsible for representing the County in all civil matters. Responsibilities include providing advice on business and legal matters and rendering opinions on the legality of actions or their interpretation. The cost of this division has been separated into the following activities.

Civil counsel – this function identifies the cost of providing general civil counsel for several County departments. The basis of allocation is the percentage of effort based on number of cases handled by benefiting department.

Building Liability – this activity identifies the costs of providing administrative support and building costs to counsel staff included directly in the Building Liability fund. These costs have been allocated directly to the benefiting fund.

This department receives allocations from other service departments. The allocations received are, in turn, re-allocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Co Exec Corp Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,263,337			2,263,337
Building Use Charge	10,242		10,242	
Co Exec Admin	38,094	1,941	40,035	
Co Exec Compliance	951		951	
Co Exec Corp Counsel		74,106	74,106	
Co Exec Purchasing		692	692	
Mgmt & Budget Fiscal Services		13,523	13,523	
Facilities Management		18,605	18,605	
Central Services Support Svcs		14,569	14,569	
Human Resources		24,780	24,780	
Treasurer		53	53	
Total Allocated Additions:	49,287	148,269	197,556	197,556
Total To Be Allocated:	2,312,624	148,269		2,460,893



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Corp Counsel

	Total	General & Admin	Civil Counsel	Bldg Liab
Wages & Benefits				
SALARIES & WAGES	1,351,201	129,755	1,221,446	0
FRINGE BENEFITS	654,298	62,813	591,485	0
Other Expense & Cost				
Supplies	6,433	618	5,815	0
Operating Exp	40,312	3,870	36,442	0
Travel	5,587	536	5,051	0
Building Space	96,126	5,104	85,918	5,104
Internal Charges	109,380	10,500	98,880	0
Departmental Totals				
Total Expenditures	2,263,337	213,196	2,045,037	5,104
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,263,337	213,196	2,045,037	5,104
Allocation Step 1				
Inbound- All Others	49,287	4,733	44,554	0
Reallocate Admin Costs		(217,929)	200,146	17,783
1st Allocation	2,312,624	0	2,289,737	22,887
Allocation Step 2				
Inbound- All Others	148,269	14,238	134,031	0
Reallocate Admin Costs		(14,238)	13,076	1,162
2nd Allocation	148,269	0	147,107	1,162
Total For 0050 Co Exec Corp				
Total Allocated	2,460,893	0	2,436,844	24,049



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Corp Counsel

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Admin	37	2.4439	55,958		55,958		55,958
Co Exec Corp Counsel	49	3.2365	74,106		74,106		74,106
Mgmt & Budget Admin	3	0.1982	4,537		4,537	309	4,846
Co Exec Purchasing	40	2.6420	60,495		60,495	4,121	64,616
Mgmt & Budget Fiscal Services	9	0.5945	13,611		13,611	927	14,538
Facilities Management	35	2.3118	52,933		52,933	3,606	56,539
Central Services Support Svcs	5	0.3303	7,562		7,562	515	8,077
Human Resources	40	2.6420	60,495		60,495	4,121	64,616
Treasurer	49	3.2365	74,106		74,106	5,048	79,154
M&B Equalization	3	0.1982	4,537		4,537	309	4,846
M&B Reimb.	43	2.8402	65,032		65,032	4,430	69,462
Hum Svc Admin	1	0.0661	1,512		1,512	103	1,615
Hum Svc Homeland	16	1.0568	24,198		24,198	1,648	25,846
Pub Svc Vets Svc	2	0.1321	3,025		3,025	206	3,231
Pub Svc Comm Cor	5	0.3303	7,562		7,562	515	8,077
Pub Svc Animal	22	1.4531	33,272		33,272	2,266	35,538
Pub Svc Med Exam	10	0.6605	15,124		15,124	1,030	16,154
C&ED Dev & Plan	63	4.1612	95,280		95,280	6,490	101,770
Clerk / ROD	115	7.5958	173,923		173,923	11,847	185,770
District Court	30	1.9815	45,371		45,371	3,090	48,461
Probate Court	36	2.3778	54,446		54,446	3,709	58,155
Family Court	39	2.5760	58,983		58,983	4,018	63,001
Prosecuting Atty	20	1.3210	30,248		30,248	2,060	32,308
Sheriff Office	317	20.9372	479,423		479,423	32,657	512,080
BOC Bd of Comm	23	1.5192	34,785		34,785	2,369	37,154
BOC Library	6	0.3963	9,074		9,074	618	9,692
Water Res. Comm.	66	4.3593	99,817		99,817	6,799	106,616
Parks & Rec	99	6.5390	149,725		149,725	10,199	159,924
Friend of Court	11	0.7266	16,636		16,636	1,133	17,769
Health	88	5.8124	133,089		133,089	9,065	142,154



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Corp Counsel

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Child Care Fund	11	0.7266	16,636		16,636	1,133	17,769
Airport	11	0.7266	16,636		16,636	1,133	17,769
Info Technology	188	12.4174	284,327		284,327	19,367	303,694
Bldg & Liab Ins	10	0.6605	15,124		15,124	1,030	16,154
Fringe Benefits	10	0.6605	15,124		15,124	1,030	16,154
Retirement	2	0.1321	3,025		3,025	206	3,231
SubTotal	1,514	100.0000	2,289,737		2,289,737	147,107	2,436,844
TOTAL	1,514	100.0000	2,289,737		2,289,737	147,107	2,436,844

Allocation Basis: Number of cases by department

Allocation Source: Annual file summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Corp Counsel

Activity - Bldg Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Bldg & Liab Ins	100	100.0000	22,887		22,887	1,162	24,049
SubTotal	100	100.0000	22,887		22,887	1,162	24,049
TOTAL	100	100.0000	22,887		22,887	1,162	24,049

Allocation Basis: Direct allocation to the liability fund

Allocation Source: Corporation Counsel



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Co Exec Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
Co Exec Admin	55,958	55,958	0
Co Exec Corp Counsel	74,106	74,106	0
Mgmt & Budget Admin	4,846	4,846	0
Co Exec Purchasing	64,616	64,616	0
Mgmt & Budget Fiscal Services	14,538	14,538	0
Facilities Management	56,539	56,539	0
Central Services Support Svcs	8,077	8,077	0
Human Resources	64,616	64,616	0
Treasurer	79,154	79,154	0
M&B Equalization	4,846	4,846	0
M&B Reimb.	69,462	69,462	0
Hum Svc Admin	1,615	1,615	0
Hum Svc Homeland	25,846	25,846	0
Pub Svc Vets Svc	3,231	3,231	0
Pub Svc Comm Cor	8,077	8,077	0
Pub Svc Animal	35,538	35,538	0
Pub Svc Med Exam	16,154	16,154	0
C&ED Dev & Plan	101,770	101,770	0
Clerk / ROD	185,770	185,770	0
District Court	48,461	48,461	0
Probate Court	58,155	58,155	0
Family Court	63,001	63,001	0
Prosecuting Atty	32,308	32,308	0
Sheriff Office	512,080	512,080	0
BOC Bd of Comm	37,154	37,154	0
BOC Library	9,692	9,692	0
Water Res. Comm.	106,616	106,616	0
Parks & Rec	159,924	159,924	0
Friend of Court	17,769	17,769	0
Health	142,154	142,154	0
Child Care Fund	17,769	17,769	0
Airport	17,769	17,769	0
Info Technology	303,694	303,694	0

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Co Exec Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
Bldg & Liab Ins	40,203	16,154	24,049
Fringe Benefits	16,154	16,154	0
Retirement	3,231	3,231	0
Direct Billed	0	0	0
Total	2,460,893	2,436,844	24,049



**Oakland County, Michigan
Management & Budget Administration
Nature and Extent of Services**

The Management & Budget Administration division is responsible for providing supervision and management of all activities performed by the Purchasing Division, Fiscal Services, Reimbursement and Equalization. The basis of allocation is the dollar amount of employee expenses by supervised division.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	233,949			233,949
Building Use Charge	9,544		9,544	
Co Exec Admin	4,115	210	4,325	
Co Exec Compliance	98		98	
Co Exec Corp Counsel	4,537	309	4,846	
Co Exec Purchasing		(26)	(26)	
Mgmt & Budget Fiscal Services		1,461	1,461	
Facilities Management		1,973	1,973	
Central Services Support Svcs		548	548	
Human Resources		2,677	2,677	
Treasurer		9	9	
Total Allocated Additions:	18,294	7,161	25,455	25,455
Total To Be Allocated:	252,243	7,161		259,404



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Admin

	Total	General & Admin	Budget Admin
Wages & Benefits			
SALARIES & WAGES	142,731	0	142,731
FRINGE BENEFITS	73,890	0	73,890
Other Expense & Cost			
Operating Exp	3,010	0	3,010
Travel	1,578	0	1,578
Internal Charges	12,740	0	12,740
Departmental Totals			
Total Expenditures	233,949	0	233,949
Deductions			
Total Deductions	0	0	0
Functional Cost	233,949	0	233,949
Allocation Step 1			
Inbound- All Others	18,294	0	18,294
1st Allocation	252,243	0	252,243
Allocation Step 2			
Inbound- All Others	7,161	0	7,161
2nd Allocation	7,161	0	7,161
Total For 0060 Mgmt & Budget			
Total Allocated	259,404	0	259,404



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Admin

Activity - Budget Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Purchasing	649,469	6.6522	16,780		16,780	476	17,256
Mgmt & Budget Fiscal Services	3,519,317	36.0465	90,925		90,925	2,581	93,506
M&B Equalization	4,152,188	42.5286	107,275		107,275	3,046	110,321
M&B Reimb.	1,442,296	14.7727	37,263		37,263	1,058	38,321
SubTotal	9,763,270	100.0000	252,243		252,243	7,161	259,404
TOTAL	9,763,270	100.0000	252,243		252,243	7,161	259,404

Allocation Basis: Personnel expenses by benefiting division

Allocation Source: Employee Earnings Distribution Report



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Admin

Receiving Department	Total	Budget Admin
Co Exec Purchasing	17,256	17,256
Mgmt & Budget Fiscal Services	93,506	93,506
M&B Equalization	110,321	110,321
M&B Reimb.	38,321	38,321
Direct Billed	0	0
Total	259,404	259,404



**Oakland County, Michigan
County Executive Purchasing
Nature and Extent of Services**

The Purchasing Division was established as a clearinghouse to provide goods and services to various County departments through its centralized procurement and stores activities. The Division provides timely, effective, and efficient service to using agencies and to vendors doing business with Oakland County. The costs of this department have been allocated to the following activities.

Purchasing General – this function accounts for the time associated with performing purchasing activities for all County departments with the exception of Information Technology funds. The cost of this department has been allocated based on the number of purchase orders recorded for each department.

Purchasing I.T - because the employees responsible for performing the purchasing for I.T. related items are dedicated to providing purchasing services for I.T. funds only, the cost of providing this service has been isolated into a separate cost pool and allocated exclusively to the benefiting group of funds. The basis of allocation is the number of purchase orders recorded for each I.T. related department.

Auditing Administration – This activity identifies the costs associated with providing administrative support to the Audit Division. The costs included in this activity have been allocated directly to the Audit Division for redistribution.

Rebates – this activity distributes a rebate provided to Purchasing from vendors based on the amount of PCARD purchases. The basis of allocation is the dollar amount of direct billed supplies by department.

**Oakland County, Michigan
County Executive Purchasing
Nature and Extent of Services**

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Co Exec Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,199,046			1,199,046
Building Use Charge	68,735		68,735	
Co Exec Admin	19,732	1,006	20,738	
Co Exec Compliance	62,032	1,490	63,522	
Co Exec Corp Counsel	60,495	4,121	64,616	
Mgmt & Budget Admin	16,780	476	17,256	
Co Exec Purchasing		47	47	
Mgmt & Budget Fiscal Services		7,110	7,110	
Facilities Management		14,210	14,210	
Central Services Support Svcs		3,476	3,476	
Human Resources		12,835	12,835	
Treasurer		2,136	2,136	
Total Allocated Additions:	227,774	46,907	274,681	274,681
Misc Reimbursement	(324,415)			
Total Departmental Cost Adjustments:	(324,415)			(324,415)
Total To Be Allocated:	1,102,405	46,907		1,149,312



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Purchasing

	Total	General & Admin	Purch General	Purch I.T.	PCARD
Wages & Benefits					
SALARIES & WAGES	649,469	90,471	502,884	56,114	0
FRINGE BENEFITS	389,313	54,231	301,445	33,637	0
Other Expense & Cost					
Supplies	1,267	176	982	109	0
Operating Exp	3,079	429	2,384	266	0
Travel	5,324	742	4,122	460	0
Bldg Space Costs	90,656	13,825	76,831	0	0
Internal Charges	59,938	8,349	46,410	5,179	0
Departmental Totals					
Total Expenditures	1,199,046	168,223	935,058	95,765	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(324,415)	(237,451)	0	0	(86,964)
Functional Cost	874,631	(69,228)	935,058	95,765	(86,964)
Allocation Step 1					
Inbound- All Others	227,774	31,732	176,363	19,679	0
Reallocate Admin Costs		37,496	(33,731)	(3,765)	0
1st Allocation	1,102,405	0	1,077,690	111,679	(86,964)
Allocation Step 2					
Inbound- All Others	46,907	6,535	36,319	4,053	0
Reallocate Admin Costs		(6,535)	5,879	656	0
2nd Allocation	46,907	0	42,198	4,709	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Co Exec Purchasing

	Total	General & Admin	Purch General	Purch I.T.	PCARD
Total For 0070 Co Exec					
Total Allocated	1,149,312	0	1,119,888	116,388	(86,964)



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - Purch General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	37	0.1903	2,050		2,050		2,050
Co Exec Admin	25	0.1286	1,385		1,385		1,385
Co Exec Compliance	14	0.0720	776		776		776
Co Exec Corp Counsel	17	0.0874	942		942		942
Co Exec Purchasing	2	0.0103	111		111		111
Mgmt & Budget Fiscal Services	14	0.0720	776		776	31	807
Facilities Management	109	0.5605	6,040		6,040	238	6,278
Central Services Support Svcs	72	0.3702	3,990		3,990	157	4,147
Human Resources	86	0.4422	4,766		4,766	188	4,954
Treasurer	87	0.4474	4,821		4,821	190	5,011
Clerk Admin/Micrographics	16	0.0823	887		887	35	922
M&B Equalization	8	0.0411	443		443	17	460
M&B Reimb.	82	0.4217	4,544		4,544	179	4,723
Hum Svc Admin	18	0.0926	997		997	39	1,036
Hum Svc Homeland	54	0.2777	2,993		2,993	118	3,111
Pub Svc Vets Svc	7	0.0360	388		388	15	403
Pub Svc Comm Cor	67	0.3445	3,713		3,713	146	3,859
Pub Svc MSU Ext	4	0.0206	222		222	9	231
Pub Svc Animal	282	1.4501	15,628		15,628	615	16,243
Pub Svc CC Prob	5	0.0257	277		277	11	288
Pub Svc Med Exam	348	1.7895	19,285		19,285	759	20,044
C&ED Admin	3	0.0154	166		166	7	173
C&ED Dev & Plan	209	1.0747	11,582		11,582	456	12,038
Clerk / ROD	83	0.4268	4,600		4,600	181	4,781
District Court	290	1.4912	16,071		16,071	632	16,703
Probate Court	45	0.2314	2,494		2,494	98	2,592
Family Court	187	0.9616	10,363		10,363	408	10,771
Prosecuting Atty	89	0.4577	4,932		4,932	194	5,126
Sheriff Office	1,190	6.1192	65,946		65,946	2,595	68,541
BOC Bd of Comm	39	0.2005	2,161		2,161	85	2,246



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - Purch General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BOC Library	8	0.0411	443		443	17	460
Water Res. Comm.	81	0.4165	4,489		4,489	177	4,666
Parks & Rec	2,798	14.3878	155,056		155,056	6,101	161,157
Friend of Court	56	0.2880	3,103		3,103	122	3,225
Health	585	3.0082	32,419		32,419	1,276	33,695
Water Res Co SRF	478	2.4580	26,489		26,489	1,042	27,531
Multi Org Grants	42	0.2160	2,328		2,328	92	2,420
LE Grants Misc	17	0.0874	942		942	37	979
LE Grants PA-CRP	57	0.2931	3,159		3,159	124	3,283
House Comm Dev	466	2.3963	25,824		25,824	1,016	26,840
Hum Svcs Grants	307	1.5787	17,013		17,013	669	17,682
Other Grants	180	0.9256	9,975		9,975	392	10,367
Judicial Grants	122	0.6273	6,761		6,761	266	7,027
Brownfield Init.	32	0.1646	1,773		1,773	70	1,843
Child Care Fund	773	3.9749	42,837		42,837	1,686	44,523
Misc DSF	1	0.0051	55		55	2	57
Proj Work Orders	445	2.2883	24,660		24,660	970	25,630
Water Res Co CPF	315	1.6198	17,456		17,456	687	18,143
Airport	388	1.9952	21,502		21,502	846	22,348
Drain Prop Funds	3,772	19.3961	209,034		209,034	8,224	217,258
Delq Tax Revolv	2	0.0103	111		111	4	115
Fac & Operations	2,585	13.2925	143,252		143,252	5,637	148,889
Drain Equipment	513	2.6379	28,429		28,429	1,119	29,548
Motor Pool	1,707	8.7777	94,596		94,596	3,722	98,318
Bldg & Liab Ins	50	0.2571	2,771		2,771	109	2,880
Fringe Benefits	178	0.9153	9,864		9,864	388	10,252
SubTotal	19,447	100.0000	1,077,690		1,077,690	42,198	1,119,888
TOTAL	19,447	100.0000	1,077,690		1,077,690	42,198	1,119,888



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Allocation Basis: Number of purchase orders by benefiting department

Allocation Source: Purchase order summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - Purch I.T.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ROD Automation	45	2.0737	2,316		2,316	98	2,414
LE Grants Misc	1	0.0461	51		51	2	53
Fire Record Mgmt	16	0.7373	823		823	35	858
Info Tech Clemis	304	14.0092	15,645		15,645	660	16,305
Info Technology	1,393	64.1936	71,692		71,692	3,022	74,714
Radio Communicat Communication	213 198	9.8157 9.1244	10,962 10,190		10,962 10,190	462 430	11,424 10,620
SubTotal	2,170	100.0000	111,679		111,679	4,709	116,388
TOTAL	2,170	100.0000	111,679		111,679	4,709	116,388

Allocation Basis: Number of purchase orders by benefiting department

Allocation Source: Purchase order summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	44,522	0.7858	-683		-683		-683
Co Exec Admin	49,397	0.8719	-758		-758		-758
Co Exec Compliance	4,087	0.0721	-63		-63		-63
Co Exec Corp Counsel	16,268	0.2871	-250		-250		-250
Mgmt & Budget Admin	1,677	0.0296	-26		-26		-26
Co Exec Purchasing	4,160	0.0734	-64		-64		-64
Mgmt & Budget Fiscal Services	18,897	0.3335	-290		-290		-290
Facilities Management	7,527	0.1329	-116		-116		-116
Central Services Admin	225	0.0040	-3		-3		-3
Central Services Support Svcs	5,746	0.1014	-88		-88		-88
Human Resources	67,680	1.1946	-1,039		-1,039		-1,039
Treasurer	93,280	1.6464	-1,432		-1,432		-1,432
Clerk Admin/Micrographics	2,679	0.0473	-41		-41		-41
M&B Equalization	17,516	0.3092	-269		-269		-269
M&B Reimb.	502	0.0089	-8		-8		-8
Hum Svc Admin	2,966	0.0524	-46		-46		-46
Hum Svc Homeland	18,599	0.3283	-285		-285		-285
Pub Svc Admin	85	0.0015	-1		-1		-1
Pub Svc Vets Svc	6,488	0.1145	-100		-100		-100
Pub Svc Comm Cor	11,704	0.2066	-180		-180		-180
Pub Svc MSU Ext	3,115	0.0550	-48		-48		-48
Pub Svc Animal	77,328	1.3648	-1,187		-1,187		-1,187
Pub Svc Med Exam	28,282	0.4992	-434		-434		-434
C&ED Admin	4,972	0.0878	-76		-76		-76
C&ED Dev & Plan	190,829	3.3681	-2,929		-2,929		-2,929
Clerk / ROD	15,670	0.2766	-241		-241		-241
District Court	62,690	1.1065	-962		-962		-962
Probate Court	18,425	0.3252	-283		-283		-283
Family Court	194,804	3.4383	-2,990		-2,990		-2,990
Prosecuting Atty	174,688	3.0833	-2,681		-2,681		-2,681

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	650,874	11.4880	-9,990		-9,990		-9,990
BOC Bd of Comm	27,946	0.4932	-429		-429		-429
BOC Library	219,059	3.8664	-3,362		-3,362		-3,362
Water Res. Comm.	56,063	0.9895	-861		-861		-861
Parks & Rec	949,087	16.7512	-14,568		-14,568		-14,568
Friend of Court	14,100	0.2489	-216		-216		-216
Health	94,299	1.6644	-1,447		-1,447		-1,447
Water Res Co SRF	24,565	0.4336	-377		-377		-377
Restricted Funds	2,756	0.0486	-42		-42		-42
Multi Org Grants	10,059	0.1775	-154		-154		-154
LE Grants Misc	33,328	0.5882	-512		-512		-512
LE Grants PA-CRP	15,363	0.2712	-236		-236		-236
House Comm Dev	14,751	0.2604	-226		-226		-226
Hum Svcs Grants	131,733	2.3251	-2,022		-2,022		-2,022
Other Grants	10,552	0.1862	-162		-162		-162
Judicial Grants	17,609	0.3108	-270		-270		-270
Concealed Pistol	3,397	0.0600	-52		-52		-52
Child Care Fund	113,272	1.9993	-1,739		-1,739		-1,739
Proj Work Orders	10,337	0.1824	-159		-159		-159
Water Res Co CPF	561	0.0099	-9		-9		-9
Fire Record Mgmt	735	0.0130	-11		-11		-11
Airport	126,594	2.2344	-1,943		-1,943		-1,943
Drain Prop Funds	505,014	8.9135	-7,752		-7,752		-7,752
Fac & Operations	773,755	13.6568	-11,877		-11,877		-11,877
Info Tech Clemis	33,241	0.5867	-510		-510		-510
Info Technology	130,981	2.3118	-2,010		-2,010		-2,010
Drain Equipment	157,480	2.7795	-2,417		-2,417		-2,417
Radio Communicat	86,245	1.5222	-1,324		-1,324		-1,324
Motor Pool	23,080	0.4074	-354		-354		-354
Communication	39,103	0.6902	-600		-600		-600



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Co Exec Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Bldg & Liab Ins	2,123	0.0375	-33		-33		-33
Fringe Benefits	228,473	4.0326	-3,507		-3,507		-3,507
Retirement	5,015	0.0885	-77		-77		-77
Economic Develop	9,345	0.1649	-143		-143		-143
SubTotal	5,665,703	100.0000	-86,964		-86,964		-86,964
TOTAL	5,665,703	100.0000	-86,964		-86,964		-86,964

Allocation Basis: Dollar amount of PCARD purchases by department

Allocation Source: PCARD purchase report



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	Total	Purch General	Purch I.T.	PCARD
Non-Departmental	1,367	2,050	0	(683)
Co Exec Admin	627	1,385	0	(758)
Co Exec Compliance	713	776	0	(63)
Co Exec Corp Counsel	692	942	0	(250)
Mgmt & Budget Admin	(26)	0	0	(26)
Co Exec Purchasing	47	111	0	(64)
Mgmt & Budget Fiscal Services	517	807	0	(290)
Facilities Management	6,162	6,278	0	(116)
Central Services Admin	(3)	0	0	(3)
Central Services Support Svcs	4,059	4,147	0	(88)
Human Resources	3,915	4,954	0	(1,039)
Treasurer	3,579	5,011	0	(1,432)
Clerk Admin/Micrographics	881	922	0	(41)
M&B Equalization	191	460	0	(269)
M&B Reimb.	4,715	4,723	0	(8)
Hum Svc Admin	990	1,036	0	(46)
Hum Svc Homeland	2,826	3,111	0	(285)
Pub Svc Admin	(1)	0	0	(1)
Pub Svc Vets Svc	303	403	0	(100)
Pub Svc Comm Cor	3,679	3,859	0	(180)
Pub Svc MSU Ext	183	231	0	(48)
Pub Svc Animal	15,056	16,243	0	(1,187)
Pub Svc CC Prob	288	288	0	0
Pub Svc Med Exam	19,610	20,044	0	(434)
C&ED Admin	97	173	0	(76)
C&ED Dev & Plan	9,109	12,038	0	(2,929)
Clerk / ROD	4,540	4,781	0	(241)
District Court	15,741	16,703	0	(962)
Probate Court	2,309	2,592	0	(283)
Family Court	7,781	10,771	0	(2,990)
Prosecuting Atty	2,445	5,126	0	(2,681)
Sheriff Office	58,551	68,541	0	(9,990)
BOC Bd of Comm	1,817	2,246	0	(429)



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	Total	Purch General	Purch I.T.	PCARD
BOC Library	(2,902)	460	0	(3,362)
Water Res. Comm.	3,805	4,666	0	(861)
Parks & Rec	146,589	161,157	0	(14,568)
Friend of Court	3,009	3,225	0	(216)
Health	32,248	33,695	0	(1,447)
ROD Automation	2,414	0	2,414	0
Water Res Co SRF	27,154	27,531	0	(377)
Restricted Funds	(42)	0	0	(42)
Multi Org Grants	2,266	2,420	0	(154)
LE Grants Misc	520	979	53	(512)
LE Grants PA-CRP	3,047	3,283	0	(236)
House Comm Dev	26,614	26,840	0	(226)
Hum Svcs Grants	15,660	17,682	0	(2,022)
Other Grants	10,205	10,367	0	(162)
Judicial Grants	6,757	7,027	0	(270)
Brownfield Init.	1,843	1,843	0	0
Concealed Pistol	(52)	0	0	(52)
Child Care Fund	42,784	44,523	0	(1,739)
Misc DSF	57	57	0	0
Proj Work Orders	25,471	25,630	0	(159)
Water Res Co CPF	18,134	18,143	0	(9)
Fire Record Mgmt	847	0	858	(11)
Airport	20,405	22,348	0	(1,943)
Drain Prop Funds	209,506	217,258	0	(7,752)
Delq Tax Revolv	115	115	0	0
Fac & Operations	137,012	148,889	0	(11,877)
Info Tech Clemis	15,795	0	16,305	(510)
Info Technology	72,704	0	74,714	(2,010)
Drain Equipment	27,131	29,548	0	(2,417)
Radio Communicat	10,100	0	11,424	(1,324)
Motor Pool	97,964	98,318	0	(354)
Communication	10,020	0	10,620	(600)
Bldg & Liab Ins	2,847	2,880	0	(33)

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Co Exec Purchasing

Receiving Department	Total	Purch General	Purch I.T.	PCARD
Fringe Benefits	6,745	10,252	0	(3,507)
Retirement	(77)	0	0	(77)
Economic Develop	(143)	0	0	(143)
Direct Billed	0	0	0	0
Total	1,149,312	1,119,888	116,388	(86,964)



Oakland County, Michigan
Fiscal Services
Nature and Extent of Services

The Fiscal Services Division is responsible for maintaining a system of accounts for all County departments and federal grants to ensure that all assets, liabilities, reserves, revenues, and expenditures are properly recorded. The cost of this Division has been separated into the following activities based on the assigned responsibilities of the individuals within this office.

General Accounting – this activity identifies the cost of maintaining and reviewing all accounting activity that is recorded in the County’s general ledger, preparing financial statements, report writing, and making sure that compliance is met with all financial reporting requirements. Costs have been allocated based on the dollar amount of expenses by benefiting department.

Payroll Services – this activity identifies the costs of processing and maintaining payroll services for all County departments. The basis of allocation is the dollar amount of personnel (wages & fringe benefits) costs by benefiting.

Budgeting – this activity identifies the costs of development, evaluation, recommendation and implementation of the annual county budget. The basis of allocation is the dollar amount of expenses by benefiting department excluding the proprietary funds which are managed by the staff allocated in the Fund Accounting activity.

Grant Accounting – this activity identifies the costs of preparing and monitoring accounting information related to specific grants and contracts. The basis of allocation is the dollar amount of assigned wages by benefiting department.

**Oakland County, Michigan
Fiscal Services
Nature and Extent of Services**

Fund Accounting – this activity identifies costs associated with maintaining the financial records and accounts of several departments that are proprietary in nature. The basis of allocation is the assigned wages of the employees who provide this service based on time and effort reports.

Accounts Payable – this activity identifies the costs of processing accounts payable transactions for those departments that do not record this information into the general ledger directly. The basis of allocation is the number of Voucher transactions posted into the general ledger by benefiting department.

Drain Accounting – this activity identifies the costs of performing accounting services for the Drain Commission. This activity has been allocated based on the percentage of effort by benefiting division within the Drain Department based on assigned responsibilities of the employees included in this activity.

Direct Billed Accounting – this function identifies the divisional administrative support related to accounting staff that are directly included in the budgets of other funds. The basis of allocation is the dollar amount of personnel expense by benefiting department.

Professional Services – this activity identifies the cost of professional services that are for the benefit of specific departments. The basis of allocation is the dollar amount of professional services by benefiting department.

**Oakland County, Michigan
Fiscal Services
Nature and Extent of Services**

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,975,674			5,975,674
Building Use Charge	231,262		231,262	
Co Exec Admin	91,396	4,657	96,053	
Co Exec Compliance	54,138	1,252	55,390	
Co Exec Corp Counsel	13,611	927	14,538	
Mgmt & Budget Admin	90,925	2,581	93,506	
Co Exec Purchasing	486	31	517	
Mgmt & Budget Fiscal Services		33,727	33,727	
Facilities Management		47,811	47,811	
Central Services Support Svcs		60,589	60,589	
Human Resources		59,453	59,453	
Treasurer		539,465	539,465	
Total Allocated Additions:	481,818	750,493	1,232,311	1,232,311
Prior Year Adj	(931)			
Total Departmental Cost Adjustments:	(931)			(931)
Total To Be Allocated:	6,456,561	750,493		7,207,054



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Total	General & Admin	General Acctng	Payroll Svcs	Budgeting
Wages & Benefits					
SALARIES & WAGES	3,048,649	102,272	351,809	329,872	461,809
FRINGE BENEFITS	1,762,948	59,059	203,444	190,751	267,087
Other Expense & Cost					
Supplies	16,381	549	1,890	1,772	2,482
Postage	24,421	0	0	0	0
Operating Expenses	28,492	954	3,288	3,083	4,317
Professional Serv	66,708	0	29,500	0	0
Development Charges	151,006	0	0	151,006	0
Internal Charges	877,069	29,382	101,214	94,899	132,876
Departmental Totals					
Total Expenditures	5,975,674	192,216	691,145	771,383	868,571
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Prior Year Adj	(931)	(931)	0	0	0
Functional Cost					
Functional Cost	5,974,743	191,285	691,145	771,383	868,571
Allocation Step 1					
Inbound- 0060 Mgmt & Budget Admin	90,925	90,925	0	0	0
Inbound- All Others	390,893	13,113	45,108	42,296	59,212
Reallocate Admin Costs		(295,323)	29,621	27,760	38,894
1st Allocation	6,456,561	0	765,874	841,439	966,677
Allocation Step 2					
Inbound- 0060 Mgmt & Budget Admin	2,581	2,581	0	0	0
Inbound- 0110 Central Services Support Svcs:	26,968	20,857	0	6,111	0
Inbound- 0140 Treasurer: Cash Accounting	303,672	0	31,157	117,339	0
Inbound- 0140 Treasurer: Disb Specific	235,732	0	0	235,732	0
Inbound- All Others	181,540	6,090	20,949	19,643	27,500
Reallocate Admin Costs		(29,528)	2,962	2,776	3,889
2nd Allocation	750,493	0	55,068	381,601	31,389



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Total	General & Admin	General Acctng	Payroll Svcs	Budgeting
Total For 0080 Mgmt & Budget					
Total Allocated	7,207,054	0	820,942	1,223,040	998,066



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Billed Acctng
Wages & Benefits					
SALARIES & WAGES	295,530	998,470	210,758	298,129	0
FRINGE BENEFITS	170,830	577,541	121,820	172,416	0
Other Expense & Cost					
Supplies	1,587	5,367	1,132	1,602	0
Postage	0	0	24,421	0	0
Operating Expenses	2,761	9,333	1,969	2,787	0
Professional Serv	0	0	0	0	0
Development Charges	0	0	0	0	0
Internal Charges	84,988	287,328	60,605	85,777	0
Departmental Totals					
Total Expenditures	555,696	1,878,039	420,705	560,711	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Prior Year Adj	0	0	0	0	0
Functional Cost					
Functional Cost	555,696	1,878,039	420,705	560,711	0
Allocation Step 1					
Inbound- 0060 Mgmt & Budget Admin	0	0	0	0	0
Inbound- All Others	37,892	128,023	27,023	38,226	0
Reallocate Admin Costs	24,896	84,049	17,749	25,102	47,252
1st Allocation	618,484	2,090,111	465,477	624,039	47,252
Allocation Step 2					
Inbound- 0060 Mgmt & Budget Admin	0	0	0	0	0
Inbound- 0110 Central Services Support Svcs:	0	0	0	0	0
Inbound- 0140 Treasurer: Cash Accounting	16,095	65,532	0	73,549	0
Inbound- 0140 Treasurer: Disb Specific	0	0	0	0	0
Inbound- All Others	17,598	59,457	12,550	17,753	0
Reallocate Admin Costs	2,489	8,403	1,775	2,510	4,724
2nd Allocation	36,182	133,392	14,325	93,812	4,724



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Billed Acctng
Total For 0080 Mgmt & Budget					
Total Allocated	654,666	2,223,503	479,802	717,851	51,976



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Prof Services
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Postage	0
Operating Expenses	0
Professional Serv	37,208
Development Charges	0
Internal Charges	0
Departmental Totals	
Total Expenditures	37,208
Deductions	
Total Deductions	0
Cost Adjustments	
Prior Year Adj	0
Functional Cost	37,208
Allocation Step 1	
Inbound- 0060 Mgmt & Budget Admin	0
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	37,208
Allocation Step 2	
Inbound- 0060 Mgmt & Budget Admin	0
Inbound- 0110 Central Services Support Svcs:	0
Inbound- 0140 Treasurer: Cash Accounting	0
Inbound- 0140 Treasurer: Disb Specific	0
Inbound- All Others	0
Reallocate Admin Costs	0
2nd Allocation	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Prof Services
<hr/>	
Total For 0080 Mgmt & Budget	
Total Allocated	37,208



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	5,035	0.8407	6,439		6,439		6,439
Co Exec Admin	2,787	0.4653	3,564		3,564		3,564
Co Exec Compliance	515	0.0860	659		659		659
Co Exec Corp Counsel	2,263	0.3779	2,894		2,894		2,894
Mgmt & Budget Admin	234	0.0391	299		299		299
Co Exec Purchasing	1,199	0.2002	1,533		1,533		1,533
Mgmt & Budget Fiscal Services	5,976	0.9978	7,642		7,642		7,642
Facilities Management	1,193	0.1992	1,526		1,526	113	1,639
Central Services Admin	228	0.0381	292		292	22	314
Central Services Support Svcs	2,181	0.3642	2,789		2,789	207	2,996
Human Resources	3,799	0.6343	4,858		4,858	360	5,218
Treasurer	8,882	1.4830	11,358		11,358	842	12,200
Clerk Admin/Micrographics	1,237	0.2065	1,582		1,582	117	1,699
M&B Equalization	8,167	1.3636	10,444		10,444	774	11,218
M&B Reimb.	2,882	0.4812	3,685		3,685	273	3,958
Hum Svc Admin	1,274	0.2127	1,629		1,629	121	1,750
Hum Svc Homeland	1,360	0.2271	1,739		1,739	129	1,868
Pub Svc Admin	223	0.0372	285		285	21	306
Pub Svc Vets Svc	1,760	0.2939	2,251		2,251	167	2,418
Pub Svc Comm Cor	4,675	0.7806	5,978		5,978	443	6,421
Pub Svc MSU Ext	1,069	0.1785	1,367		1,367	101	1,468
Pub Svc Animal	3,556	0.5937	4,547		4,547	337	4,884
Pub Svc CC Prob	541	0.0903	692		692	51	743
Pub Svc Med Exam	4,386	0.7323	5,609		5,609	416	6,025
C&ED Admin	664	0.1109	849		849	63	912
C&ED Dev & Plan	6,848	1.1434	8,757		8,757	649	9,406
Clerk / ROD	7,552	1.2609	9,657		9,657	716	10,373
District Court	15,558	2.5977	19,895		19,895	1,475	21,370
Probate Court	6,023	1.0057	7,702		7,702	571	8,273
Family Court	29,149	4.8670	37,275		37,275	2,763	40,038



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	17,440	2.9119	22,302		22,302	1,653	23,955
Sheriff Office	135,154	22.5663	172,829		172,829	12,813	185,642
BOC Bd of Comm	2,582	0.4311	3,302		3,302	245	3,547
BOC Library	1,283	0.2142	1,641		1,641	122	1,763
Water Res. Comm.	5,354	0.8940	6,847		6,847	508	7,355
Parks & Rec	23,741	3.9640	30,359		30,359	2,251	32,610
Friend of Court	15,571	2.5999	19,912		19,912	1,476	21,388
Health	27,374	4.5706	35,005		35,005	2,595	37,600
ROD Automation	1,507	0.2516	1,927		1,927	143	2,070
Oakland Enhance	500	0.0835	639		639	47	686
Water Res Co SRF	13,904	2.3215	17,780		17,780	1,318	19,098
Restricted Funds	1	0.0002	1		1		1
Multi Org Grants	1,896	0.3166	2,425		2,425	180	2,605
Workforce Develop	17,366	2.8996	22,207		22,207	1,646	23,853
LE Grants Misc	1,901	0.3174	2,431		2,431	180	2,611
LE Grants PA-CRP	2,393	0.3996	3,060		3,060	227	3,287
LE Grants Rd Pat	778	0.1299	995		995	74	1,069
House Comm Dev	10,012	1.6717	12,803		12,803	949	13,752
Hum Svcs Grants	7,503	1.2528	9,595		9,595	711	10,306
Other Grants	5,645	0.9425	7,219		7,219	535	7,754
Judicial Grants	596	0.0995	762		762	56	818
Brownfield Init.	195	0.0326	249		249	18	267
Concealed Pistol	62	0.0104	79		79	6	85
Child Care Fund	35,499	5.9272	45,395		45,395	3,365	48,760
Co Vets Trust	232	0.0387	297		297	22	319
Water Res Co CPF	2,090	0.3490	2,673		2,673	198	2,871
Fire Record Mgmt	618	0.1032	790		790	59	849
Airport	6,698	1.1184	8,565		8,565	635	9,200
Drain Prop Funds	40,699	6.7955	52,045		52,045	3,858	55,903
Delq Tax Revolv	439	0.0733	561		561	42	603



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fac & Operations	25,217	4.2105	32,247		32,247	2,390	34,637
Info Tech Clemis	7,532	1.2576	9,632		9,632	714	10,346
Info Technology	29,252	4.8842	37,407		37,407	2,773	40,180
Radio Communicat	4,525	0.7555	5,786		5,786	429	6,215
Motor Pool	8,058	1.3454	10,304		10,304	764	11,068
Communication	2,678	0.4471	3,425		3,425	254	3,679
Bldg & Liab Ins	8,505	1.4201	10,876		10,876	806	11,682
Fringe Benefits	2,153	0.3595	2,753		2,753	204	2,957
Delq Per Prop Tx	745	0.1244	953		953	71	1,024
SubTotal	598,914	100.0000	765,874		765,874	55,068	820,942
TOTAL	598,914	100.0000	765,874		765,874	55,068	820,942

Allocation Basis: Dollar amount of expense by benefiting department

Allocation Source: General ledger



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Admin	2,100,817	0.6034	5,077		5,077		5,077
Co Exec Compliance	479,252	0.1377	1,158		1,158		1,158
Co Exec Corp Counsel	2,005,499	0.5760	4,847		4,847		4,847
Mgmt & Budget Admin	216,622	0.0622	524		524		524
Co Exec Purchasing	1,038,782	0.2984	2,511		2,511		2,511
Mgmt & Budget Fiscal Services	4,811,597	1.3820	11,629		11,629		11,629
Facilities Management	921,787	0.2648	2,228		2,228	1,042	3,270
Central Services Admin	215,740	0.0620	521		521	244	765
Central Services Support Svcs	1,108,621	0.3184	2,679		2,679	1,253	3,932
Human Resources	2,427,530	0.6973	5,867		5,867	2,745	8,612
Treasurer	3,047,509	0.8753	7,365		7,365	3,446	10,811
Clerk Admin/Micrographics	922,931	0.2651	2,231		2,231	1,044	3,275
M&B Equalization	6,734,807	1.9344	16,277		16,277	7,615	23,892
M&B Reimb.	2,274,884	0.6534	5,498		5,498	2,572	8,070
Hum Svc Admin	199,790	0.0574	483		483	226	709
Hum Svc Homeland	765,676	0.2199	1,851		1,851	866	2,717
Pub Svc Admin	215,549	0.0619	521		521	244	765
Pub Svc Vets Svc	1,409,359	0.4048	3,406		3,406	1,593	4,999
Pub Svc Comm Cor	3,551,617	1.0201	8,584		8,584	4,016	12,600
Pub Svc MSU Ext	620,836	0.1783	1,500		1,500	702	2,202
Pub Svc Animal	2,151,995	0.6181	5,201		5,201	2,433	7,634
Pub Svc Med Exam	2,989,539	0.8587	7,225		7,225	3,380	10,605
C&ED Admin	394,984	0.1135	955		955	447	1,402
C&ED Dev & Plan	4,432,326	1.2731	10,712		10,712	5,011	15,723
Clerk / ROD	5,417,242	1.5560	13,093		13,093	6,125	19,218
District Court	11,555,103	3.3189	27,927		27,927	13,065	40,992
Probate Court	4,175,614	1.1993	10,092		10,092	4,721	14,813
Family Court	19,158,322	5.5028	46,303		46,303	21,661	67,964
Prosecuting Atty	15,076,127	4.3303	36,437		36,437	17,046	53,483
Sheriff Office	107,838,244	30.9737	260,623		260,623	121,927	382,550



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BOC Bd of Comm	1,952,742	0.5609	4,719		4,719	2,208	6,927
BOC Library	479,279	0.1377	1,158		1,158	542	1,700
Water Res. Comm.	2,864,889	0.8229	6,924		6,924	3,239	10,163
Parks & Rec	11,480,444	3.2975	27,746		27,746	12,980	40,726
Friend of Court	13,113,392	3.7665	31,693		31,693	14,827	46,520
Health	21,147,371	6.0741	51,110		51,110	23,910	75,020
ROD Automation	428,697	0.1231	1,036		1,036	485	1,521
Oakland Enhance	473,450	0.1360	1,144		1,144	535	1,679
Water Res Co SRF	2,140,592	0.6148	5,173		5,173	2,420	7,593
Multi Org Grants	1,448,467	0.4160	3,501		3,501	1,638	5,139
Workforce Develop	576,615	0.1656	1,394		1,394	652	2,046
LE Grants Misc	1,194,741	0.3432	2,887		2,887	1,351	4,238
LE Grants PA-CRP	2,021,779	0.5807	4,886		4,886	2,286	7,172
LE Grants Rd Pat	723,193	0.2077	1,748		1,748	818	2,566
House Comm Dev	1,994,954	0.5730	4,821		4,821	2,256	7,077
Hum Svcs Grants	4,865,405	1.3975	11,759		11,759	5,501	17,260
Other Grants	226,565	0.0651	548		548	256	804
Judicial Grants	359,235	0.1032	868		868	406	1,274
Concealed Pistol	43,754	0.0126	106		106	49	155
Child Care Fund	17,603,863	5.0563	42,546		42,546	19,904	62,450
Water Res Co CPF	609,979	0.1752	1,474		1,474	690	2,164
Fire Record Mgmt	348,610	0.1001	843		843	394	1,237
Airport	1,760,461	0.5057	4,255		4,255	1,990	6,245
Drain Prop Funds	18,505,953	5.3154	44,726		44,726	20,924	65,650
Delq Tax Revolv	176,072	0.0506	426		426	199	625
Fac & Operations	12,454,397	3.5772	30,100		30,100	14,082	44,182
Info Tech Clemis	2,007,892	0.5767	4,853		4,853	2,270	7,123
Info Technology	13,317,217	3.8251	32,186		32,186	15,057	47,243
Radio Communicat	948,585	0.2725	2,293		2,293	1,073	3,366
Motor Pool	1,266,329	0.3637	3,061		3,061	1,432	4,493



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Communication	351,246	0.1009	849		849	397	1,246
Bldg & Liab Ins	765,505	0.2199	1,850		1,850	866	2,716
Fringe Benefits	1,892,786	0.5437	4,575		4,575	2,140	6,715
Delq Per Prop Tx	354,025	0.1017	856		856	400	1,256
SubTotal	348,157,185	100.0000	841,439		841,439	381,601	1,223,040
TOTAL	348,157,185	100.0000	841,439		841,439	381,601	1,223,040

Allocation Basis: Dollar amount of personnel expenses by department

Allocation Source: Annual Financial Statements



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	5,035	1.2049	11,647		11,647		11,647
Co Exec Admin	2,787	0.6669	6,447		6,447		6,447
Co Exec Compliance	515	0.1232	1,191		1,191		1,191
Co Exec Corp Counsel	2,263	0.5415	5,235		5,235		5,235
Mgmt & Budget Admin	234	0.0560	541		541		541
Co Exec Purchasing	1,199	0.2869	2,774		2,774		2,774
Mgmt & Budget Fiscal Services	5,976	1.4300	13,824		13,824		13,824
Facilities Management	1,193	0.2855	2,760		2,760	94	2,854
Central Services Admin	228	0.0546	527		527	18	545
Central Services Support Svcs	2,181	0.5219	5,045		5,045	171	5,216
Human Resources	3,799	0.9091	8,788		8,788	298	9,086
Treasurer	8,882	2.1254	20,546		20,546	697	21,243
Clerk Admin/Micrographics	1,237	0.2960	2,861		2,861	97	2,958
M&B Equalization	8,167	1.9543	18,892		18,892	641	19,533
M&B Reimb.	2,882	0.6897	6,667		6,667	226	6,893
Hum Svc Admin	1,274	0.3049	2,947		2,947	100	3,047
Hum Svc Homeland	1,360	0.3254	3,146		3,146	107	3,253
Pub Svc Admin	223	0.0534	516		516	18	534
Pub Svc Vets Svc	1,760	0.4212	4,071		4,071	138	4,209
Pub Svc Comm Cor	4,675	1.1187	10,814		10,814	367	11,181
Pub Svc MSU Ext	1,069	0.2558	2,473		2,473	84	2,557
Pub Svc Animal	3,556	0.8509	8,226		8,226	279	8,505
Pub Svc CC Prob	541	0.1295	1,251		1,251	42	1,293
Pub Svc Med Exam	4,386	1.0496	10,146		10,146	344	10,490
C&ED Admin	664	0.1589	1,536		1,536	52	1,588
C&ED Dev & Plan	6,848	1.6387	15,841		15,841	538	16,379
Clerk / ROD	7,552	1.8072	17,470		17,470	593	18,063
District Court	15,558	3.7230	35,989		35,989	1,221	37,210
Probate Court	6,023	1.4413	13,933		13,933	473	14,406
Family Court	29,149	6.9753	67,429		67,429	2,288	69,717



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	17,440	4.1734	40,343		40,343	1,369	41,712
Sheriff Office	135,154	32.3422	312,643		312,643	10,610	323,253
BOC Bd of Comm	2,582	0.6179	5,973		5,973	203	6,176
BOC Library	1,283	0.3070	2,968		2,968	101	3,069
Friend of Court	15,571	3.7261	36,019		36,019	1,222	37,241
Health	27,374	6.5505	63,323		63,323	2,149	65,472
ROD Automation	1,507	0.3606	3,486		3,486	118	3,604
Oakland Enhance	500	0.1196	1,157		1,157	39	1,196
Multi Org Grants	1,896	0.4537	4,386		4,386	149	4,535
Workforce Develop	17,366	4.1556	40,172		40,172	1,363	41,535
LE Grants Misc	1,901	0.4549	4,397		4,397	149	4,546
LE Grants PA-CRP	2,393	0.5726	5,536		5,536	188	5,724
LE Grants Rd Pat	778	0.1862	1,800		1,800	61	1,861
House Comm Dev	10,012	2.3959	23,160		23,160	786	23,946
Hum Svcs Grants	7,503	1.7955	17,356		17,356	589	17,945
Other Grants	5,645	1.3508	13,058		13,058	443	13,501
Judicial Grants	596	0.1426	1,379		1,379	47	1,426
Brownfield Init.	195	0.0467	451		451	15	466
Concealed Pistol	62	0.0148	143		143	5	148
Child Care Fund	35,499	8.4948	82,118		82,118	2,787	84,905
Co Vets Trust	232	0.0555	537		537	18	555
Delq Tax Revolv	439	0.1051	1,016		1,016	34	1,050
Delq Per Prop Tx	745	0.1783	1,723		1,723	58	1,781
SubTotal	417,889	100.0000	966,677		966,677	31,389	998,066
TOTAL	417,889	100.0000	966,677		966,677	31,389	998,066

Allocation Basis: Dollar amount of expense by benefiting dept. (1,000)

Allocation Source: General ledger



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Grant Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Friend of Court	24,554	8.3085	51,387		51,387	3,006	54,393
ROD Automation	8,219	2.7811	17,201		17,201	1,006	18,207
Multi Org Grants	21,460	7.2615	44,911		44,911	2,627	47,538
Workforce Develop	11,477	3.8835	24,019		24,019	1,405	25,424
LE Grants Misc	24,233	8.1998	50,715		50,715	2,967	53,682
LE Grants PA-CRP	13,106	4.4347	27,428		27,428	1,605	29,033
LE Grants Rd Pat	9,419	3.1872	19,712		19,712	1,153	20,865
House Comm Dev	8,393	2.8400	17,565		17,565	1,028	18,593
Hum Svcs Grants	116,497	39.4198	243,804		243,804	14,263	258,067
Other Grants	26,448	8.9493	55,350		55,350	3,238	58,588
Judicial Grants	31,149	10.5400	65,189		65,189	3,814	69,003
Brownfield Init.	575	0.1946	1,203		1,203	70	1,273
SubTotal	295,530	100.0000	618,484		618,484	36,182	654,666
TOTAL	295,530	100.0000	618,484		618,484	36,182	654,666

Allocation Basis: Assigned wages by benefiting grant

Allocation Source: Grant accounting worksheet



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Fund Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Services Support Svcs	66,639	6.6741	139,496		139,496	8,903	148,399
Human Resources	1,876	0.1879	3,927		3,927	251	4,178
C&ED Dev & Plan	10,538	1.0554	22,059		22,059	1,408	23,467
District Court	10,869	1.0886	22,752		22,752	1,452	24,204
Probate Court	3,938	0.3944	8,243		8,243	526	8,769
Family Court	3,938	0.3944	8,243		8,243	526	8,769
Sheriff Office	40,384	4.0446	84,536		84,536	5,395	89,931
Parks & Rec	27,935	2.7978	58,477		58,477	3,732	62,209
Health	37,321	3.7378	78,125		78,125	4,986	83,111
Child Care Fund	37,321	3.7378	78,125		78,125	4,986	83,111
Fire Record Mgmt	30,145	3.0191	63,103		63,103	4,027	67,130
Airport	89,565	8.9702	187,488		187,488	11,966	199,454
Drain Prop Funds	8,117	0.8129	16,991		16,991	1,084	18,075
Fac & Operations	155,015	15.5254	324,496		324,496	20,710	345,206
Info Tech Clemis	81,194	8.1318	169,965		169,965	10,847	180,812
Info Technology	118,531	11.8713	248,123		248,123	15,835	263,958
Radio Communicat	69,860	6.9967	146,239		146,239	9,333	155,572
Motor Pool	52,330	5.2410	109,543		109,543	6,991	116,534
Communication	56,226	5.6312	117,699		117,699	7,512	125,211
Bldg & Liab Ins	26,055	2.6095	54,541		54,541	3,481	58,022
Fringe Benefits	18,430	1.8458	38,580		38,580	2,462	41,042
Retirement	24,674	2.4712	51,650		51,650	3,296	54,946
Retiree Hlt Care	24,674	2.4712	51,650		51,650	3,296	54,946
Superseding Trust	2,895	0.2899	6,060		6,060	387	6,447
SubTotal	998,470	100.0000	2,090,111		2,090,111	133,392	2,223,503
TOTAL	998,470	100.0000	2,090,111		2,090,111	133,392	2,223,503

Allocation Basis: Assigned wages by benefiting department

Allocation Source: Employee assignment summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	126	0.3292	1,532		1,532		1,532
Co Exec Admin	84	0.2195	1,022		1,022		1,022
Co Exec Compliance	29	0.0758	353		353		353
Co Exec Corp Counsel	45	0.1176	547		547		547
Mgmt & Budget Admin	8	0.0209	97		97		97
Co Exec Purchasing	24	0.0627	292		292		292
Mgmt & Budget Fiscal Services	52	0.1359	632		632		632
Facilities Management	240	0.6271	2,919		2,919	91	3,010
Central Services Admin	2	0.0052	24		24	1	25
Central Services Support Svcs	102	0.2665	1,241		1,241	39	1,280
Human Resources	285	0.7447	3,466		3,466	108	3,574
Treasurer	170	0.4442	2,068		2,068	64	2,132
Clerk Admin/Micrographics	58	0.1516	705		705	22	727
M&B Equalization	170	0.4442	2,068		2,068	64	2,132
M&B Reimb.	252	0.6585	3,065		3,065	95	3,160
Hum Svc Admin	90	0.2352	1,095		1,095	34	1,129
Hum Svc Homeland	166	0.4337	2,019		2,019	63	2,082
Pub Svc Admin	3	0.0078	36		36	1	37
Pub Svc Vets Svc	492	1.2856	5,984		5,984	186	6,170
Pub Svc Comm Cor	113	0.2953	1,374		1,374	43	1,417
Pub Svc MSU Ext	38	0.0993	462		462	14	476
Pub Svc Animal	368	0.9616	4,476		4,476	139	4,615
Pub Svc CC Prob	20	0.0523	243		243	8	251
Pub Svc Med Exam	419	1.0948	5,096		5,096	158	5,254
C&ED Admin	40	0.1045	487		487	15	502
C&ED Dev & Plan	505	1.3195	6,142		6,142	191	6,333
Clerk / ROD	993	2.5947	12,078		12,078	375	12,453
District Court	5,759	15.0479	70,045		70,045	2,177	72,222
Probate Court	3,085	8.0609	37,522		37,522	1,166	38,688
Family Court	15,519	40.5504	188,754		188,754	5,866	194,620



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	767	2.0041	9,329		9,329	290	9,619
Sheriff Office	3,484	9.1035	42,375		42,375	1,317	43,692
BOC Bd of Comm	66	0.1725	803		803	25	828
BOC Library	66	0.1725	803		803	25	828
Road Commission	8	0.0209	97		97	3	100
Friend of Court	156	0.4076	1,897		1,897	59	1,956
Health	1,316	3.4386	16,006		16,006	497	16,503
ROD Automation	70	0.1829	851		851	26	877
Oakland Enhance	42	0.1097	511		511	16	527
Restricted Funds	17	0.0444	207		207	6	213
Multi Org Grants	64	0.1672	778		778	24	802
LE Grants Misc	149	0.3893	1,812		1,812	56	1,868
LE Grants PA-CRP	128	0.3345	1,557		1,557	48	1,605
Hum Svcs Grants	898	2.3464	10,922		10,922	339	11,261
Other Grants	274	0.7159	3,333		3,333	104	3,437
Judicial Grants	148	0.3867	1,800		1,800	56	1,856
Brownfield Init.	39	0.1019	474		474	15	489
Concealed Pistol	2	0.0052	24		24	1	25
Co Vets Trust	339	0.8858	4,123		4,123	128	4,251
Misc DSF	30	0.0784	365		365	11	376
Proj Work Orders	515	1.3457	6,264		6,264	195	6,459
Public Transport	17	0.0444	207		207	6	213
Retirement	101	0.2639	1,228		1,228	38	1,266
Retiree Hlt Care	309	0.8074	3,758		3,758	117	3,875
Superseding Trust	9	0.0235	109		109	3	112
SubTotal	38,271	100.0000	465,477		465,477	14,325	479,802
TOTAL	38,271	100.0000	465,477		465,477	14,325	479,802



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Allocation Basis: Number of accounting transactions by benefiting dept.

Allocation Source: Detail General Ledger

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Drain Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water Res. Comm.	2.54	2.5400	15,851		15,851	2,383	18,234
Water Res Co SRF	31.08	31.0800	193,951		193,951	29,157	223,108
Water Res Co DSF	0.44	0.4400	2,746		2,746	413	3,159
Water Res Co CPF	5.59	5.5900	34,884		34,884	5,244	40,128
Drain Prop Funds	50.40	50.4000	314,515		314,515	47,281	361,796
Drain Equipment	9.95	9.9500	62,092		62,092	9,334	71,426
SubTotal	100.00	100.0000	624,039		624,039	93,812	717,851
TOTAL	100.00	100.0000	624,039		624,039	93,812	717,851

Allocation Basis: Percentage of effort by benefiting department

Allocation Source: Labor distribution summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Billed Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
M&B Reimb.	90,416	16.1145	7,614		7,614	761	8,375
Parks & Rec	235,639	41.9971	19,844		19,844	1,984	21,828
Workforce Develop	45,749	8.1537	3,853		3,853	385	4,238
House Comm Dev	33,458	5.9631	2,818		2,818	282	3,100
Drain Prop Funds	92,235	16.4387	7,768		7,768	777	8,545
Fringe Benefits	63,587	11.3329	5,355		5,355	535	5,890
SubTotal	561,084	100.0000	47,252		47,252	4,724	51,976
TOTAL	561,084	100.0000	47,252		47,252	4,724	51,976

Allocation Basis: Personnel expenses by benefiting department

Allocation Source: Labor Distribution Report



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Prof Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Friend of Court	27,908	75.0054	27,908		27,908		27,908
LE Grants PA-CRP	9,300	24.9946	9,300		9,300		9,300
SubTotal	37,208	100.0000	37,208		37,208		37,208
TOTAL	37,208	100.0000	37,208		37,208		37,208

Allocation Basis: Dollar amount of services by benefiting department

Allocation Source: Paid Invoices



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng	Fund Accounting	Accts Payable
Non-Departmental	19,618	6,439	0	11,647	0	0	1,532
Co Exec Admin	16,110	3,564	5,077	6,447	0	0	1,022
Co Exec Compliance	3,361	659	1,158	1,191	0	0	353
Co Exec Corp Counsel	13,523	2,894	4,847	5,235	0	0	547
Mgmt & Budget Admin	1,461	299	524	541	0	0	97
Co Exec Purchasing	7,110	1,533	2,511	2,774	0	0	292
Mgmt & Budget Fiscal Services	33,727	7,642	11,629	13,824	0	0	632
Facilities Management	10,773	1,639	3,270	2,854	0	0	3,010
Central Services Admin	1,649	314	765	545	0	0	25
Central Services Support Svcs	161,823	2,996	3,932	5,216	0	148,399	1,280
Human Resources	30,668	5,218	8,612	9,086	0	4,178	3,574
Treasurer	46,386	12,200	10,811	21,243	0	0	2,132
Clerk Admin/Micrographics	8,659	1,699	3,275	2,958	0	0	727
M&B Equalization	56,775	11,218	23,892	19,533	0	0	2,132
M&B Reimb.	30,456	3,958	8,070	6,893	0	0	3,160
Hum Svc Admin	6,635	1,750	709	3,047	0	0	1,129
Hum Svc Homeland	9,920	1,868	2,717	3,253	0	0	2,082
Pub Svc Admin	1,642	306	765	534	0	0	37
Pub Svc Vets Svc	17,796	2,418	4,999	4,209	0	0	6,170
Pub Svc Comm Cor	31,619	6,421	12,600	11,181	0	0	1,417
Pub Svc MSU Ext	6,703	1,468	2,202	2,557	0	0	476
Pub Svc Animal	25,638	4,884	7,634	8,505	0	0	4,615
Pub Svc CC Prob	2,287	743	0	1,293	0	0	251
Pub Svc Med Exam	32,374	6,025	10,605	10,490	0	0	5,254
C&ED Admin	4,404	912	1,402	1,588	0	0	502
C&ED Dev & Plan	71,308	9,406	15,723	16,379	0	23,467	6,333
Clerk / ROD	60,107	10,373	19,218	18,063	0	0	12,453
District Court	195,998	21,370	40,992	37,210	0	24,204	72,222
Probate Court	84,949	8,273	14,813	14,406	0	8,769	38,688
Family Court	381,108	40,038	67,964	69,717	0	8,769	194,620
Prosecuting Atty	128,769	23,955	53,483	41,712	0	0	9,619
Sheriff Office	1,025,068	185,642	382,550	323,253	0	89,931	43,692
BOC Bd of Comm	17,478	3,547	6,927	6,176	0	0	828



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng	Fund Accounting	Accts Payable
BOC Library	7,360	1,763	1,700	3,069	0	0	828
Water Res. Comm.	35,752	7,355	10,163	0	0	0	0
Parks & Rec	157,373	32,610	40,726	0	0	62,209	0
Road Commission	100	0	0	0	0	0	100
Friend of Court	189,406	21,388	46,520	37,241	54,393	0	1,956
Health	277,706	37,600	75,020	65,472	0	83,111	16,503
ROD Automation	26,279	2,070	1,521	3,604	18,207	0	877
Oakland Enhance	4,088	686	1,679	1,196	0	0	527
Water Res Co SRF	249,799	19,098	7,593	0	0	0	0
Restricted Funds	214	1	0	0	0	0	213
Multi Org Grants	60,619	2,605	5,139	4,535	47,538	0	802
Workforce Develp	97,096	23,853	2,046	41,535	25,424	0	0
LE Grants Misc	66,945	2,611	4,238	4,546	53,682	0	1,868
LE Grants PA-CRP	56,121	3,287	7,172	5,724	29,033	0	1,605
LE Grants Rd Pat	26,361	1,069	2,566	1,861	20,865	0	0
House Comm Dev	66,468	13,752	7,077	23,946	18,593	0	0
Hum Svcs Grants	314,839	10,306	17,260	17,945	258,067	0	11,261
Other Grants	84,084	7,754	804	13,501	58,588	0	3,437
Judicial Grants	74,377	818	1,274	1,426	69,003	0	1,856
Brownfield Init.	2,495	267	0	466	1,273	0	489
Concealed Pistol	413	85	155	148	0	0	25
Child Care Fund	279,226	48,760	62,450	84,905	0	83,111	0
Co Vets Trust	5,125	319	0	555	0	0	4,251
Misc DSF	376	0	0	0	0	0	376
Water Res Co DSF	3,159	0	0	0	0	0	0
Proj Work Orders	6,459	0	0	0	0	0	6,459
Water Res Co CPF	45,163	2,871	2,164	0	0	0	0
Fire Record Mgmt	69,216	849	1,237	0	0	67,130	0
Airport	214,899	9,200	6,245	0	0	199,454	0
Drain Prop Funds	509,969	55,903	65,650	0	0	18,075	0
Delq Tax Revolv	2,278	603	625	1,050	0	0	0
Fac & Operations	424,025	34,637	44,182	0	0	345,206	0
Info Tech Clemis	198,281	10,346	7,123	0	0	180,812	0

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng	Fund Accounting	Accts Payable
Info Technology	351,381	40,180	47,243	0	0	263,958	0
Drain Equipment	71,426	0	0	0	0	0	0
Radio Communicat	165,153	6,215	3,366	0	0	155,572	0
Motor Pool	132,095	11,068	4,493	0	0	116,534	0
Communication	130,136	3,679	1,246	0	0	125,211	0
Bldg & Liab Ins	72,420	11,682	2,716	0	0	58,022	0
Fringe Benefits	56,604	2,957	6,715	0	0	41,042	0
Delq Per Prop Tx	4,061	1,024	1,256	1,781	0	0	0
Public Transport	213	0	0	0	0	0	213
Retirement	56,212	0	0	0	0	54,946	1,266
Retiree Hlt Care	58,821	0	0	0	0	54,946	3,875
Superseding Trust	6,559	0	0	0	0	6,447	112
Direct Billed	0	0	0	0	0	0	0
Total	7,207,054	820,942	1,223,040	998,066	654,666	2,223,503	479,802



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Drain Acctng	Billed Acctng	Prof Services
Non-Departmental	0	0	0
Co Exec Admin	0	0	0
Co Exec Compliance	0	0	0
Co Exec Corp Counsel	0	0	0
Mgmt & Budget Admin	0	0	0
Co Exec Purchasing	0	0	0
Mgmt & Budget Fiscal Services	0	0	0
Facilities Management	0	0	0
Central Services Admin	0	0	0
Central Services Support Svcs	0	0	0
Human Resources	0	0	0
Treasurer	0	0	0
Clerk Admin/Micrographics	0	0	0
M&B Equalization	0	0	0
M&B Reimb.	0	8,375	0
Hum Svc Admin	0	0	0
Hum Svc Homeland	0	0	0
Pub Svc Admin	0	0	0
Pub Svc Vets Svc	0	0	0
Pub Svc Comm Cor	0	0	0
Pub Svc MSU Ext	0	0	0
Pub Svc Animal	0	0	0
Pub Svc CC Prob	0	0	0
Pub Svc Med Exam	0	0	0
C&ED Admin	0	0	0
C&ED Dev & Plan	0	0	0
Clerk / ROD	0	0	0
District Court	0	0	0
Probate Court	0	0	0
Family Court	0	0	0
Prosecuting Atty	0	0	0
Sheriff Office	0	0	0
BOC Bd of Comm	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Drain Acctng	Billed Acctng	Prof Services
BOC Library	0	0	0
Water Res. Comm.	18,234	0	0
Parks & Rec	0	21,828	0
Road Commission	0	0	0
Friend of Court	0	0	27,908
Health	0	0	0
ROD Automation	0	0	0
Oakland Enhance	0	0	0
Water Res Co SRF	223,108	0	0
Restricted Funds	0	0	0
Multi Org Grants	0	0	0
Workforce Develp	0	4,238	0
LE Grants Misc	0	0	0
LE Grants PA-CRP	0	0	9,300
LE Grants Rd Pat	0	0	0
House Comm Dev	0	3,100	0
Hum Svcs Grants	0	0	0
Other Grants	0	0	0
Judicial Grants	0	0	0
Brownfield Init.	0	0	0
Concealed Pistol	0	0	0
Child Care Fund	0	0	0
Co Vets Trust	0	0	0
Misc DSF	0	0	0
Water Res Co DSF	3,159	0	0
Proj Work Orders	0	0	0
Water Res Co CPF	40,128	0	0
Fire Record Mgmt	0	0	0
Airport	0	0	0
Drain Prop Funds	361,796	8,545	0
Delq Tax Revolv	0	0	0
Fac & Operations	0	0	0
Info Tech Clemis	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Drain Acctng	Billed Acctng	Prof Services
Info Technology	0	0	0
Drain Equipment	71,426	0	0
Radio Communicat	0	0	0
Motor Pool	0	0	0
Communication	0	0	0
Bldg & Liab Ins	0	0	0
Fringe Benefits	0	5,890	0
Delq Per Prop Tx	0	0	0
Public Transport	0	0	0
Retirement	0	0	0
Retiree Hlt Care	0	0	0
Superseding Trust	0	0	0
Direct Billed	0	0	0
Total	717,851	51,976	37,208



**Oakland County, Michigan
Facilities Management
Nature and Extent of Services**

The Facilities Management department is responsible for providing administrative support to Facilities Operations. The schedule includes the cost of providing administrative support as well as engineering employees who provide technical support. In addition, an adjustment was included for the cost of providing building security at specific locations. The cost of this schedule has been separated between the different buildings that benefit from these services based on the assigned square footage of each building. The cost identified with each building was then allocated to the occupants of each respective building based on the assigned square footage that each department occupies within their respective building.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Facilities Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,193,040			1,193,040
Building Use Charge	63,892		63,892	
Non-Departmental	1,269,411	987	1,270,398	
Co Exec Admin	17,509	892	18,401	
Co Exec Compliance	501		501	
Co Exec Corp Counsel	52,933	3,606	56,539	
Co Exec Purchasing	5,924	238	6,162	
Mgmt & Budget Fiscal Services	9,433	1,340	10,773	
Facilities Management		12,850	12,850	
Central Services Support Svcs		46,147	46,147	
Human Resources		11,390	11,390	
Treasurer		281	281	
Total Allocated Additions:	1,419,603	77,731	1,497,334	1,497,334
Building Security	828,787			
Total Departmental Cost Adjustments:	828,787			828,787
Total To Be Allocated:	3,441,430	77,731		3,519,161



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Total	General & Admin	N. Office Bldg	NO Health Ctr	Courthouse
Wages & Benefits					
SALARIES & WAGES	621,677	0	12,496	27,975	138,010
FRINGE BENEFITS	300,110	0	6,032	13,505	66,627
Other Expense & Cost					
Supplies	2,750	0	55	124	611
Travel	6,892	0	139	310	1,528
Operating Expenses	7,342	0	148	330	1,630
Professional Serv	180,694	0	3,632	8,131	40,115
Internal Charges	73,575	0	1,479	3,311	16,334
Departmental Totals					
Total Expenditures	1,193,040	0	23,981	53,686	264,855
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	828,787	0	0	0	564,313
Functional Cost					
Functional Cost	2,021,827	0	23,981	53,686	829,168
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	55,460	0	1,331	2,984	14,726
Inbound- 0025 Non-Departmental: Specific	270,442	0	7,356	11,737	83,567
Inbound- 0025 Non-Departmental: Grounds	500,004	0	11,450	25,650	126,703
Inbound- 0025 Non-Departmental: FM&O	498,965	0	10,029	22,453	110,771
Inbound- All Others	94,732	0	1,904	4,260	21,031
1st Allocation	3,441,430	0	56,051	120,770	1,185,966
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	210	0	6	9	65
Inbound- 0025 Non-Departmental: Grounds	389	0	9	20	97
Inbound- 0025 Non-Departmental: FM&O	388	0	8	17	84
Inbound- All Others	76,744	0	1,542	3,451	17,039
2nd Allocation	77,731	0	1,565	3,497	17,285



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Total	General & Admin	N. Office Bldg	NO Health Ctr	Courthouse
Total For 0090 Facilities					
Total Allocated	3,519,161	0	57,616	124,267	1,203,251



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
Wages & Benefits					
SALARIES & WAGES	6,341	25,116	9,885	11,377	25,302
FRINGE BENEFITS	3,061	12,124	4,772	5,492	12,214
Other Expense & Cost					
Supplies	28	111	44	50	112
Travel	70	278	110	126	281
Operating Expenses	75	297	117	134	299
Professional Serv	1,843	7,300	2,873	3,307	7,354
Internal Charges	750	2,972	1,170	1,346	2,995
Departmental Totals					
Total Expenditures	12,168	48,198	18,971	21,832	48,557
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Functional Cost					
Functional Cost	12,168	48,198	18,971	21,832	48,557
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	677	2,684	1,059	1,215	0
Inbound- 0025 Non-Departmental: Specific	3,164	7,004	5,463	4,084	6,572
Inbound- 0025 Non-Departmental: Grounds	5,800	23,050	9,100	10,400	23,200
Inbound- 0025 Non-Departmental: FM&O	5,089	20,158	7,934	9,131	20,308
Inbound- All Others	964	3,830	1,510	1,731	3,856
1st Allocation	27,862	104,924	44,037	48,393	102,493
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	2	5	4	3	5
Inbound- 0025 Non-Departmental: Grounds	5	18	7	8	18
Inbound- 0025 Non-Departmental: FM&O	4	16	6	7	16
Inbound- All Others	781	3,103	1,223	1,402	3,123
2nd Allocation	792	3,142	1,240	1,420	3,162



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
Total For 0090 Facilities					
Total Allocated	28,654	108,066	45,277	49,813	105,655



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Wages & Benefits					
SALARIES & WAGES	22,567	4,165	7,895	12,620	89,086
FRINGE BENEFITS	10,894	2,011	3,811	6,092	43,006
Other Expense & Cost					
Supplies	100	18	35	56	394
Travel	250	46	88	140	988
Operating Expenses	267	49	93	149	1,052
Professional Serv	6,559	1,211	2,295	3,668	25,893
Internal Charges	2,671	493	934	1,494	10,543
Departmental Totals					
Total Expenditures	43,308	7,993	15,151	24,219	170,962
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Functional Cost					
Functional Cost	43,308	7,993	15,151	24,219	170,962
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	2,407	444	843	0	9,511
Inbound- 0025 Non-Departmental: Specific	6,680	1,920	3,083	4,543	52,817
Inbound- 0025 Non-Departmental: Grounds	20,700	3,850	7,200	0	81,751
Inbound- 0025 Non-Departmental: FM&O	18,112	3,343	6,337	10,129	71,502
Inbound- All Others	3,437	636	1,200	1,925	13,578
1st Allocation	94,644	18,186	33,814	40,816	400,121
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	5	1	2	4	41
Inbound- 0025 Non-Departmental: Grounds	16	3	6	0	64
Inbound- 0025 Non-Departmental: FM&O	14	3	5	8	56
Inbound- All Others	2,784	515	972	1,560	11,000
2nd Allocation	2,819	522	985	1,572	11,161



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Total For 0090 Facilities					
Total Allocated	97,463	18,708	34,799	42,388	411,282



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Wages & Benefits					
SALARIES & WAGES	12,869	56,386	20,329	7,709	19,148
FRINGE BENEFITS	6,212	27,220	9,814	3,721	9,243
Other Expense & Cost					
Supplies	57	249	90	34	85
Travel	143	625	225	85	212
Operating Expenses	152	666	240	91	226
Professional Serv	3,740	16,389	5,909	2,241	5,565
Internal Charges	1,523	6,673	2,406	912	2,266
Departmental Totals					
Total Expenditures	24,696	108,208	39,013	14,793	36,745
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Functional Cost					
Functional Cost	24,696	108,208	39,013	14,793	36,745
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	1,375	6,017	2,168	0	0
Inbound- 0025 Non-Departmental: Specific	5,896	0	10,493	2,948	4,138
Inbound- 0025 Non-Departmental: Grounds	11,800	51,750	18,650	0	0
Inbound- 0025 Non-Departmental: FM&O	10,329	45,256	16,316	6,187	15,368
Inbound- All Others	1,960	8,591	3,098	1,173	2,921
1st Allocation	56,056	219,822	89,738	25,101	59,172
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	5	0	8	2	3
Inbound- 0025 Non-Departmental: Grounds	9	40	15	0	0
Inbound- 0025 Non-Departmental: FM&O	8	35	13	5	12
Inbound- All Others	1,588	6,960	2,510	950	2,367
2nd Allocation	1,610	7,035	2,546	957	2,382



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Total For 0090 Facilities					
Total Allocated	57,666	226,857	92,284	26,058	61,554



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility
Wages & Benefits					
SALARIES & WAGES	6,901	20,578	1,243	18,153	1,679
FRINGE BENEFITS	3,331	9,934	600	8,763	810
Other Expense & Cost					
Supplies	31	91	6	80	7
Travel	77	228	14	201	19
Operating Expenses	81	243	15	214	20
Professional Serv	2,006	5,981	361	5,276	488
Internal Charges	817	2,435	147	2,148	199
Departmental Totals					
Total Expenditures	13,244	39,490	2,386	34,835	3,222
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Functional Cost					
Functional Cost	13,244	39,490	2,386	34,835	3,222
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	738	2,196	0	0	183
Inbound- 0025 Non-Departmental: Specific	757	5,896	0	5,977	0
Inbound- 0025 Non-Departmental: Grounds	6,350	18,900	0	0	1,550
Inbound- 0025 Non-Departmental: FM&O	5,539	16,516	998	14,570	1,347
Inbound- All Others	1,056	3,136	189	2,770	259
1st Allocation	27,684	86,134	3,573	58,152	6,561
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	1	5	0	5	0
Inbound- 0025 Non-Departmental: Grounds	5	15	0	0	1
Inbound- 0025 Non-Departmental: FM&O	4	13	1	11	1
Inbound- All Others	855	2,540	153	2,244	209
2nd Allocation	865	2,573	154	2,260	211



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility
Total For 0090 Facilities					
Total Allocated	28,549	88,707	3,727	60,412	6,772



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	D Building	Central Garage	Med Care Fac.	EOB 41 West	District Court
Wages & Benefits					
SALARIES & WAGES	1,057	8,890	995	35,063	17,842
FRINGE BENEFITS	510	4,292	480	16,926	8,613
Other Expense & Cost					
Supplies	5	39	4	155	79
Travel	12	99	11	389	198
Operating Expenses	12	105	12	414	211
Professional Serv	307	2,584	289	10,191	5,186
Internal Charges	125	1,052	118	4,150	2,112
Departmental Totals					
Total Expenditures	2,028	17,061	1,909	67,288	34,241
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	56,368	0
Functional Cost					
Functional Cost	2,028	17,061	1,909	123,656	34,241
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	111	948	105	3,738	0
Inbound- 0025 Non-Departmental: Specific	270	2,001	0	21,311	12,765
Inbound- 0025 Non-Departmental: Grounds	950	8,150	900	32,150	0
Inbound- 0025 Non-Departmental: FM&O	848	7,135	798	28,142	14,320
Inbound- All Others	160	1,353	150	5,338	2,716
1st Allocation	4,367	36,648	3,862	214,335	64,042
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	0	2	0	17	10
Inbound- 0025 Non-Departmental: Grounds	1	6	1	25	0
Inbound- 0025 Non-Departmental: FM&O	1	6	1	22	11
Inbound- All Others	130	1,096	121	4,325	2,201
2nd Allocation	132	1,110	123	4,389	2,222



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	D Building	Central Garage	Med Care Fac.	EOB 41 West	District Court
Total For 0090 Facilities					
Total Allocated	4,499	37,758	3,985	218,724	66,264



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Building Secur
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Travel	0
Operating Expenses	0
Professional Serv	0
Internal Charges	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Building Security	208,106
Functional Cost	208,106
Allocation Step 1	
Inbound- 0010 Building Use Charge: Service	0
Inbound- 0025 Non-Departmental: Specific	0
Inbound- 0025 Non-Departmental: Grounds	0
Inbound- 0025 Non-Departmental: FM&O	0
Inbound- All Others	0
1st Allocation	208,106
Allocation Step 2	
Inbound- 0025 Non-Departmental: Specific	0
Inbound- 0025 Non-Departmental: Grounds	0
Inbound- 0025 Non-Departmental: FM&O	0
Inbound- All Others	0
2nd Allocation	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

Building Secur

Total For 0090 Facilities

Total Allocated

208,106

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - N. Office Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Vets Svc	5,388	14.3405	8,038		8,038	224	8,262
Pub Svc MSU Ext	13,824	36.7934	20,623		20,623	576	21,199
Pub Svc CC Prob	17,128	45.5870	25,552		25,552	714	26,266
Water Res. Comm.	984	2.6190	1,468		1,468	41	1,509
Others	248	0.6601	370		370	10	380
SubTotal	37,572	100.0000	56,051		56,051	1,565	57,616
TOTAL	37,572	100.0000	56,051		56,051	1,565	57,616

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - NO Health Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Hum Svc Admin	814	0.9684	1,170		1,170	34	1,204
C&ED Admin	481	0.5723	691		691	20	711
Health	62,352	74.1809	89,588		89,588	2,594	92,182
Hum Svcs Grants	20,041	23.8430	28,795		28,795	834	29,629
Child Care Fund	366	0.4354	526		526	15	541
SubTotal	84,054	100.0000	120,770		120,770	3,497	124,267
TOTAL	84,054	100.0000	120,770		120,770	3,497	124,267

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Corp Counsel	6,512	1.5688	18,605		18,605		18,605
Central Services Support Svcs	23,913	5.7608	68,321		68,321	1,012	69,333
Treasurer	13,818	3.3288	39,479		39,479	585	40,064
Clerk Admin/Micrographics	5,079	1.2236	14,511		14,511	215	14,726
M&B Reimb.	6,649	1.6018	18,997		18,997	281	19,278
Pub Svc CC Prob	3,785	0.9118	10,814		10,814	160	10,974
Clerk / ROD	41,462	9.9884	118,459		118,459	1,754	120,213
Probate Court	20,351	4.9027	58,144		58,144	861	59,005
Family Court	158,743	38.2418	453,537		453,537	6,716	460,253
Prosecuting Atty	58,571	14.1101	167,341		167,341	2,478	169,819
Sheriff Office	12,974	3.1255	37,067		37,067	549	37,616
BOC Bd of Comm	8,257	1.9892	23,591		23,591	349	23,940
BOC Library	21,356	5.1448	61,015		61,015	903	61,918
LE Grants PA-CRP	5,552	1.3375	15,862		15,862	235	16,097
Fac & Operations	7,354	1.7716	21,011		21,011	311	21,322
Delq Per Prop Tx	390	0.0940	1,114		1,114	16	1,130
Others	20,335	4.8988	58,098		58,098	860	58,958
SubTotal	415,101	100.0000	1,185,966		1,185,966	17,285	1,203,251
TOTAL	415,101	100.0000	1,185,966		1,185,966	17,285	1,203,251

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Central Svc Bld

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fac & Operations	17,694	93.0284	25,920		25,920	737	26,657
Others	1,326	6.9716	1,942		1,942	55	1,997
SubTotal	19,020	100.0000	27,862		27,862	792	28,654
TOTAL	19,020	100.0000	27,862		27,862	792	28,654

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk Admin/Micrographics	1,106	1.3564	1,423		1,423	43	1,466
Road Commission	11,583	14.2053	14,905		14,905	446	15,351
Info Tech Clemis	6,593	8.0856	8,484		8,484	254	8,738
Info Technology	61,273	75.1447	78,845		78,845	2,361	81,206
Communication	985	1.2080	1,267		1,267	38	1,305
SubTotal	81,540	100.0000	104,924		104,924	3,142	108,066
TOTAL	81,540	100.0000	104,924		104,924	3,142	108,066

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Annex I

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Hum Svc Homeland	9,369	31.4407	13,846		13,846	390	14,236
Sheriff Office	13,223	44.3739	19,541		19,541	550	20,091
Info Tech Clemis	3,500	11.7454	5,172		5,172	146	5,318
Others	3,707	12.4400	5,478		5,478	154	5,632
SubTotal	29,799	100.0000	44,037		44,037	1,240	45,277
TOTAL	29,799	100.0000	44,037		44,037	1,240	45,277

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Annex II

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Services Support Svcs	28,198	82.5541	39,951		39,951	1,173	41,124
Water Res. Comm.	4,557	13.3413	6,456		6,456	189	6,645
Others	1,402	4.1046	1,986		1,986	58	2,044
SubTotal	34,157	100.0000	48,393		48,393	1,420	49,813
TOTAL	34,157	100.0000	48,393		48,393	1,420	49,813

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
M&B Equalization	15,873	20.8595	21,379		21,379	660	22,039
Pub Svc Comm Cor	13,202	17.3494	17,782		17,782	549	18,331
Sheriff Office	1,590	2.0895	2,142		2,142	66	2,208
Friend of Court	39,698	52.1689	53,470		53,470	1,649	55,119
House Comm Dev	5,732	7.5327	7,720		7,720	238	7,958
SubTotal	76,095	100.0000	102,493		102,493	3,162	105,655
TOTAL	76,095	100.0000	102,493		102,493	3,162	105,655

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Public Works

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	2,839	4.1854	3,961		3,961		3,961
Water Res. Comm.	40,142	59.1794	56,010		56,010	1,741	57,751
Fac & Operations	24,850	36.6352	34,673		34,673	1,078	35,751
SubTotal	67,831	100.0000	94,644		94,644	2,819	97,463
TOTAL	67,831	100.0000	94,644		94,644	2,819	97,463

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fringe Benefits	12,552	100.0000	18,186		18,186	522	18,708
SubTotal	12,552	100.0000	18,186		18,186	522	18,708
TOTAL	12,552	100.0000	18,186		18,186	522	18,708

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health	5,136	21.6929	7,335		7,335	214	7,549
Others	18,540	78.3071	26,479		26,479	771	27,250
SubTotal	23,676	100.0000	33,814		33,814	985	34,799
TOTAL	23,676	100.0000	33,814		33,814	985	34,799

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	2,558	6.7325	2,748		2,748	106	2,854
Health	32,402	85.2796	34,808		34,808	1,340	36,148
Hum Svcs Grants	3,035	7.9879	3,260		3,260	126	3,386
SubTotal	37,995	100.0000	40,816		40,816	1,572	42,388
TOTAL	37,995	100.0000	40,816		40,816	1,572	42,388

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Law Enf Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Comm Cor	610	0.2276	911		911	25	936
Sheriff Office	267,368	99.7724	399,210		399,210	11,136	410,346
SubTotal	267,978	100.0000	400,121		400,121	11,161	411,282
TOTAL	267,978	100.0000	400,121		400,121	11,161	411,282

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Medical Exam

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Med Exam	38,680	100.0000	56,056		56,056	1,610	57,666
SubTotal	38,680	100.0000	56,056		56,056	1,610	57,666
TOTAL	38,680	100.0000	56,056		56,056	1,610	57,666

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Child Care Fund	169,559	100.0000	219,822		219,822	7,035	226,857
SubTotal	169,559	100.0000	219,822		219,822	7,035	226,857
TOTAL	169,559	100.0000	219,822		219,822	7,035	226,857

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Work Release

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	61,138	100.0000	89,738		89,738	2,546	92,284
SubTotal	61,138	100.0000	89,738		89,738	2,546	92,284
TOTAL	61,138	100.0000	89,738		89,738	2,546	92,284

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Animal	19,323	83.4651	20,951		20,951	799	21,750
Others	3,828	16.5349	4,150		4,150	158	4,308
SubTotal	23,151	100.0000	25,101		25,101	957	26,058
TOTAL	23,151	100.0000	25,101		25,101	957	26,058

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Trusty Camp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	8,708	15.1034	8,937		8,937	360	9,297
Others	48,948	84.8966	50,235		50,235	2,022	52,257
SubTotal	57,656	100.0000	59,172		59,172	2,382	61,554
TOTAL	57,656	100.0000	59,172		59,172	2,382	61,554

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	6,690	32.1094	8,889		8,889		8,889
Central Services Support Svcs	11,443	54.9220	15,205		15,205	700	15,905
Health	2,702	12.9686	3,590		3,590	165	3,755
SubTotal	20,835	100.0000	27,684		27,684	865	28,549
TOTAL	20,835	100.0000	27,684		27,684	865	28,549

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Sheriff Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Office	61,891	100.0000	86,134		86,134	2,573	88,707
SubTotal	61,891	100.0000	86,134		86,134	2,573	88,707
TOTAL	61,891	100.0000	86,134		86,134	2,573	88,707

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - P&R (Market)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	7,453	100.0000	3,573		3,573	154	3,727
SubTotal	7,453	100.0000	3,573		3,573	154	3,727
TOTAL	7,453	100.0000	3,573		3,573	154	3,727

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Vets Svc	3,930	7.1879	4,180		4,180	162	4,342
Pub Svc Comm Cor	6,166	11.2775	6,558		6,558	255	6,813
Pub Svc CC Prob	20,649	37.7669	21,962		21,962	854	22,816
Family Court	5,102	9.3315	5,426		5,426	211	5,637
Sheriff Office	351	0.6420	373		373	15	388
BOC Bd of Comm	583	1.0663	620		620	24	644
Health	4,066	7.4367	4,325		4,325	168	4,493
Fac & Operations	2,261	4.1353	2,405		2,405	93	2,498
Info Technology	8,741	15.9872	9,297		9,297	361	9,658
Others	2,826	5.1687	3,006		3,006	117	3,123
SubTotal	54,675	100.0000	58,152		58,152	2,260	60,412
TOTAL	54,675	100.0000	58,152		58,152	2,260	60,412

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	5,102	100.0000	6,561		6,561	211	6,772
SubTotal	5,102	100.0000	6,561		6,561	211	6,772
TOTAL	5,102	100.0000	6,561		6,561	211	6,772

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - D Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	3,164	100.0000	4,367		4,367	132	4,499
SubTotal	3,164	100.0000	4,367		4,367	132	4,499
TOTAL	3,164	100.0000	4,367		4,367	132	4,499

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Central Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Radio Communicat	5,876	17.8939	6,558		6,558	199	6,757
Motor Pool	26,962	82.1061	30,090		30,090	911	31,001
SubTotal	32,838	100.0000	36,648		36,648	1,110	37,758
TOTAL	32,838	100.0000	36,648		36,648	1,110	37,758

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Med Care Fac.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health	2,985	100.0000	3,862		3,862	123	3,985
SubTotal	2,985	100.0000	3,862		3,862	123	3,985
TOTAL	2,985	100.0000	3,862		3,862	123	3,985

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Admin	17,793	16.8859	36,192		36,192		36,192
Co Exec Compliance	443	0.4204	901		901		901
Mgmt & Budget Admin	970	0.9205	1,973		1,973		1,973
Co Exec Purchasing	6,986	6.6298	14,210		14,210		14,210
Mgmt & Budget Fiscal Services	23,505	22.3067	47,811		47,811		47,811
Central Services Admin	412	0.3910	838		838	32	870
Human Resources	20,337	19.3002	41,367		41,367	1,603	42,970
Pub Svc Admin	430	0.4081	875		875	34	909
C&ED Admin	750	0.7118	1,526		1,526	59	1,585
C&ED Dev & Plan	21,324	20.2369	43,375		43,375	1,682	45,057
Workforce Develop	2,503	2.3754	5,091		5,091	197	5,288
Bldg & Liab Ins	2,058	1.9531	4,186		4,186	162	4,348
Fringe Benefits	1,029	0.9765	2,093		2,093	81	2,174
Others	6,832	6.4837	13,897		13,897	539	14,436
SubTotal	105,372	100.0000	214,335		214,335	4,389	218,724
TOTAL	105,372	100.0000	214,335		214,335	4,389	218,724

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - District Court

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
District Court	47,366	88.3496	56,580		56,580	1,963	58,543
Sheriff Office	5,719	10.6674	6,832		6,832	237	7,069
Fac & Operations	527	0.9830	630		630	22	652
SubTotal	53,612	100.0000	64,042		64,042	2,222	66,264
TOTAL	53,612	100.0000	64,042		64,042	2,222	66,264

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Building Secur

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Friend of Court	100	100.0000	208,106		208,106		208,106
SubTotal	100	100.0000	208,106		208,106		208,106
TOTAL	100	100.0000	208,106		208,106		208,106

Allocation Basis: Direct allocation to benefiting department

Allocation Source: Court security summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld	Info Tech Bldg	Annex I
Co Exec Admin	36,192	0	0	0	0	0	0
Co Exec Compliance	901	0	0	0	0	0	0
Co Exec Corp Counsel	18,605	0	0	18,605	0	0	0
Mgmt & Budget Admin	1,973	0	0	0	0	0	0
Co Exec Purchasing	14,210	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	47,811	0	0	0	0	0	0
Facilities Management	12,850	0	0	0	0	0	0
Central Services Admin	870	0	0	0	0	0	0
Central Services Support Svcs	126,362	0	0	69,333	0	0	0
Human Resources	42,970	0	0	0	0	0	0
Treasurer	40,064	0	0	40,064	0	0	0
Clerk Admin/Micrographics	16,192	0	0	14,726	0	1,466	0
M&B Equalization	22,039	0	0	0	0	0	0
M&B Reimb.	19,278	0	0	19,278	0	0	0
Hum Svc Admin	1,204	0	1,204	0	0	0	0
Hum Svc Homeland	14,236	0	0	0	0	0	14,236
Pub Svc Admin	909	0	0	0	0	0	0
Pub Svc Vets Svc	12,604	8,262	0	0	0	0	0
Pub Svc Comm Cor	26,080	0	0	0	0	0	0
Pub Svc MSU Ext	21,199	21,199	0	0	0	0	0
Pub Svc Animal	21,750	0	0	0	0	0	0
Pub Svc CC Prob	60,056	26,266	0	10,974	0	0	0
Pub Svc Med Exam	57,666	0	0	0	0	0	0
C&ED Admin	2,296	0	711	0	0	0	0
C&ED Dev & Plan	45,057	0	0	0	0	0	0
Clerk / ROD	120,213	0	0	120,213	0	0	0
District Court	58,543	0	0	0	0	0	0
Probate Court	59,005	0	0	59,005	0	0	0
Family Court	465,890	0	0	460,253	0	0	0
Prosecuting Atty	169,819	0	0	169,819	0	0	0
Sheriff Office	668,006	0	0	37,616	0	0	20,091
BOC Bd of Comm	24,584	0	0	23,940	0	0	0
BOC Library	61,918	0	0	61,918	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld	Info Tech Bldg	Annex I
Water Res. Comm.	65,905	1,509	0	0	0	0	0
Parks & Rec	6,581	0	0	0	0	0	0
Road Commission	15,351	0	0	0	0	15,351	0
Friend of Court	263,225	0	0	0	0	0	0
Health	148,112	0	92,182	0	0	0	0
Workforce Develop	5,288	0	0	0	0	0	0
LE Grants PA-CRP	16,097	0	0	16,097	0	0	0
House Comm Dev	7,958	0	0	0	0	0	0
Hum Svcs Grants	33,015	0	29,629	0	0	0	0
Child Care Fund	227,398	0	541	0	0	0	0
Fac & Operations	86,880	0	0	21,322	26,657	0	0
Info Tech Clemis	14,056	0	0	0	0	8,738	5,318
Info Technology	90,864	0	0	0	0	81,206	0
Radio Communicat	6,757	0	0	0	0	0	0
Motor Pool	31,001	0	0	0	0	0	0
Communication	1,305	0	0	0	0	1,305	0
Bldg & Liab Ins	4,348	0	0	0	0	0	0
Fringe Benefits	20,882	0	0	0	0	0	0
Delq Per Prop Tx	1,130	0	0	1,130	0	0	0
Others	181,656	380	0	58,958	1,997	0	5,632
Direct Billed	0	0	0	0	0	0	0
Total	3,519,161	57,616	124,267	1,203,251	28,654	108,066	45,277



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Co Exec Admin	0	0	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	3,961	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	41,124	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	22,039	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0	0	0
Pub Svc Comm Cor	0	18,331	0	0	0	0	936
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0	0	0
Pub Svc CC Prob	0	0	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
District Court	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	0	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	2,208	0	0	0	0	410,346
BOC Bd of Comm	0	0	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Water Res. Comm.	6,645	0	57,751	0	0	0	0
Parks & Rec	0	0	0	0	0	2,854	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	55,119	0	0	0	0	0
Health	0	0	0	0	7,549	36,148	0
Workforce Develop	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	7,958	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	3,386	0
Child Care Fund	0	0	0	0	0	0	0
Fac & Operations	0	0	35,751	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	0	0	0	0	0
Radio Communicat	0	0	0	0	0	0	0
Motor Pool	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	18,708	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	2,044	0	0	0	27,250	0	0
Direct Billed	0	0	0	0	0	0	0
Total	49,813	105,655	97,463	18,708	34,799	42,388	411,282



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Co Exec Admin	0	0	0	0	0	0	0
Co Exec Compliance	0	0	0	0	0	0	0
Co Exec Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Co Exec Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	8,889	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	15,905	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	0	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	21,750	0	0	0
Pub Svc CC Prob	0	0	0	0	0	0	0
Pub Svc Med Exam	57,666	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
District Court	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	0	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	0	92,284	0	9,297	0	88,707
BOC Bd of Comm	0	0	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Water Res. Comm.	0	0	0	0	0	0	0
Parks & Rec	0	0	0	0	0	0	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	0	0	0	0	3,755	0
Workforce Develop	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	0	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	0	0
Child Care Fund	0	226,857	0	0	0	0	0
Fac & Operations	0	0	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	0	0	0	0	0
Radio Communicat	0	0	0	0	0	0	0
Motor Pool	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	0	0	0	4,308	52,257	0	0
Direct Billed	0	0	0	0	0	0	0
Total	57,666	226,857	92,284	26,058	61,554	28,549	88,707



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	P&R (Market)	South Ofc Bldg	Mens Facility	D Building	Central Garage	Med Care Fac.	EOB 41 West
Co Exec Admin	0	0	0	0	0	0	36,192
Co Exec Compliance	0	0	0	0	0	0	901
Co Exec Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	1,973
Co Exec Purchasing	0	0	0	0	0	0	14,210
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	47,811
Facilities Management	0	0	0	0	0	0	0
Central Services Admin	0	0	0	0	0	0	870
Central Services Support Svcs	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	42,970
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	0	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	909
Pub Svc Vets Svc	0	4,342	0	0	0	0	0
Pub Svc Comm Cor	0	6,813	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	0	0	0	0
Pub Svc CC Prob	0	22,816	0	0	0	0	0
Pub Svc Med Exam	0	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	1,585
C&ED Dev & Plan	0	0	0	0	0	0	45,057
Clerk / ROD	0	0	0	0	0	0	0
District Court	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	5,637	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	388	0	0	0	0	0
BOC Bd of Comm	0	644	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	P&R (Market)	South Ofc Bldg	Mens Facility	D Building	Central Garage	Med Care Fac.	EOB 41 West
Water Res. Comm.	0	0	0	0	0	0	0
Parks & Rec	3,727	0	0	0	0	0	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	4,493	0	0	0	3,985	0
Workforce Develop	0	0	0	0	0	0	5,288
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	0	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	0	0
Child Care Fund	0	0	0	0	0	0	0
Fac & Operations	0	2,498	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	9,658	0	0	0	0	0
Radio Communicat	0	0	0	0	6,757	0	0
Motor Pool	0	0	0	0	31,001	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	4,348
Fringe Benefits	0	0	0	0	0	0	2,174
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	0	3,123	6,772	4,499	0	0	14,436
Direct Billed	0	0	0	0	0	0	0
Total	3,727	60,412	6,772	4,499	37,758	3,985	218,724



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	District Court	Building Secur
Co Exec Admin	0	0
Co Exec Compliance	0	0
Co Exec Corp Counsel	0	0
Mgmt & Budget Admin	0	0
Co Exec Purchasing	0	0
Mgmt & Budget Fiscal Services	0	0
Facilities Management	0	0
Central Services Admin	0	0
Central Services Support Svcs	0	0
Human Resources	0	0
Treasurer	0	0
Clerk Admin/Micrographics	0	0
M&B Equalization	0	0
M&B Reimb.	0	0
Hum Svc Admin	0	0
Hum Svc Homeland	0	0
Pub Svc Admin	0	0
Pub Svc Vets Svc	0	0
Pub Svc Comm Cor	0	0
Pub Svc MSU Ext	0	0
Pub Svc Animal	0	0
Pub Svc CC Prob	0	0
Pub Svc Med Exam	0	0
C&ED Admin	0	0
C&ED Dev & Plan	0	0
Clerk / ROD	0	0
District Court	58,543	0
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	7,069	0
BOC Bd of Comm	0	0
BOC Library	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	District Court	Building Secur
Water Res. Comm.	0	0
Parks & Rec	0	0
Road Commission	0	0
Friend of Court	0	208,106
Health	0	0
Workforce Develp	0	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Child Care Fund	0	0
Fac & Operations	652	0
Info Tech Clemis	0	0
Info Technology	0	0
Radio Communicat	0	0
Motor Pool	0	0
Communication	0	0
Bldg & Liab Ins	0	0
Fringe Benefits	0	0
Delq Per Prop Tx	0	0
Others	0	0
Direct Billed	0	0
Total	<u>66,264</u>	<u>208,106</u>



**Oakland County, Michigan
Central Services - Administration
Nature and Extent of Services**

The Central Services Administration Division is responsible for the supervision and administration of several proprietary departments including Central Service Support Services (Mail Services, Records Retention, Materials Management, Motor Pool, Printing, and the Airport). The cost of this Division has been allocated based on the dollar amount of personnel expense by supervised department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Central Services Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	227,531			227,531
Building Use Charge	4,054		4,054	
Co Exec Admin	4,098	209	4,307	
Co Exec Compliance	96		96	
Co Exec Purchasing	(3)		(3)	
Mgmt & Budget Fiscal Services	1,364	285	1,649	
Facilities Management	838	32	870	
Central Services Support Svcs		294	294	
Human Resources		2,666	2,666	
Treasurer		2	2	
Total Allocated Additions:	10,447	3,488	13,935	13,935
Total To Be Allocated:	237,978	3,488		241,466



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Central Services Admin

	Total	General & Admin	Cent Svcs Admin
Wages & Benefits			
SALARIES & WAGES	143,222	0	143,222
FRINGE BENEFITS	72,518	0	72,518
Other Expense & Cost			
Supplies	214	0	214
Travel	89	0	89
Operating Expenses	225	0	225
Internal Charges	11,263	0	11,263
Departmental Totals			
Total Expenditures	227,531	0	227,531
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	227,531	0	227,531
Allocation Step 1			
Inbound- All Others	10,447	0	10,447
1st Allocation	237,978	0	237,978
Allocation Step 2			
Inbound- All Others	3,488	0	3,488
2nd Allocation	3,488	0	3,488
Total For 0100 Central Services			
Total Allocated	241,466	0	241,466



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Central Services Admin

Activity - Cent Svcs Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Services Support Svcs	1,108,621	26.8080	63,797		63,797	935	64,732
Airport	1,760,461	42.5704	101,308		101,308	1,485	102,793
Motor Pool	1,266,329	30.6216	72,873		72,873	1,068	73,941
SubTotal	4,135,411	100.0000	237,978		237,978	3,488	241,466
TOTAL	4,135,411	100.0000	237,978		237,978	3,488	241,466

Allocation Basis: Dollar amount of personnel expenses by supervised dept

Allocation Source: Annual financial statement

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Central Services Admin

Receiving Department	Total	Cent Svcs Admin
Central Services Support Svcs	64,732	64,732
Airport	102,793	102,793
Motor Pool	73,941	73,941
Direct Billed	0	0
Total	241,466	241,466



Oakland County, Michigan
Central Services – Support Services
Nature and Extent of Services

The Central Services Support Services Division accounts for the cost of central services provided to all County departments that are not included the Proprietary Funds. The cost of this Division has been separated into the following activities.

Mail Services – this activity accounts for the cost of receiving, sorting, delivering, and processing mail. The basis of allocation is the dollar amount of postage charges by benefiting department.

Records Retention – this activity identifies the cost associated with storing, retrieving, microfilming, and disposing of County records for departments that are required to maintain historical records for a selected period of time. The basis of allocation is the number of boxes in storage by benefiting department.

Materials Management – this activity identifies the space costs associated with the delivery and disposal of property (desks, chairs, files, etc.) for all County Departments. The basis of allocation is a direct allocation to Facilities.

Administrative Support – this activity identifies the administrative support incurred in the Central Service Support Division related to those proprietary departments where administrative support is provided. The basis of allocation is the dollar amount of personnel expense by benefiting department.

Supplies – this function identifies the costs of supplies that were provided to an outside agency. For purposes of this cost plan these costs have not been allocated.

Food Services – this activity identifies the costs of the Courthouse Cafeteria and for the purposes of this cost plan has not been allocated.

**Oakland County, Michigan
Central Services – Support Services
Nature and Extent of Services**

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Central Services Support Svcs

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,180,989			2,180,989
Building Use Charge	61,744		61,744	
Co Exec Admin	21,058	1,073	22,131	
Co Exec Compliance	916		916	
Co Exec Corp Counsel	7,562	515	8,077	
Co Exec Purchasing	3,902	157	4,059	
Mgmt & Budget Fiscal Services	151,250	10,573	161,823	
Facilities Management	123,477	2,885	126,362	
Central Services Admin	63,797	935	64,732	
Central Services Support Svcs		1,273	1,273	
Human Resources		13,698	13,698	
Treasurer		751	751	
Clerk Admin/Micrographics		329,866	329,866	
Total Allocated Additions:	433,706	361,726	795,432	795,432
Misc Revenue	(328,879)			
Total Departmental Cost Adjustments:	(328,879)			(328,879)
Total To Be Allocated:	2,285,816	361,726		2,647,542



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Total	General & Admin	Mail Services	Records Retent	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	694,621	147,723	308,763	238,135	0
FRINGE BENEFITS	414,000	57,883	201,053	155,064	0
Other Expense & Cost					
Supplies	20,292	0	14,294	5,998	0
Professional Serv.	78,114	0	73,465	4,649	0
Contracted Serv	239,139	0	239,139	0	0
Internal Charges	734,823	0	289,236	237,118	46,321
Departmental Totals					
Total Expenditures	2,180,989	205,606	1,125,950	640,964	46,321
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Misc Revenue	(328,879)	0	(289,581)	0	(502)
Functional Cost	1,852,110	205,606	836,369	640,964	45,819
Allocation Step 1					
Inbound- 0010 Building Use Charge: Court	37,610	0	10,365	10,365	0
Inbound- 0010 Building Use Charge: Annex II	15,213	0	7,606	7,607	0
Inbound- 0010 Building Use Charge: Materials	8,921	0	4,992	3,929	0
Inbound- 0080 Mgmt & Budget Fiscal Services:	139,496	0	139,496	0	0
Inbound- 0090 Facilities Management:	68,321	0	18,829	18,829	0
Inbound- 0090 Facilities Management: Annex II	39,951	0	19,975	19,976	0
Inbound- 0090 Facilities Management:	15,205	0	8,509	6,696	0
Inbound- All Others	108,989	23,178	48,447	37,364	0
Reallocate Admin Costs		(228,784)	53,764	41,479	0
Unallocated Costs	(170,895)	0	0	0	0
1st Allocation	2,114,921	0	1,148,352	787,209	45,819



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Total	General & Admin	Mail Services	Records Retent	Materials Mgmt
Allocation Step 2					
Inbound- 0080 Mgmt & Budget Fiscal Services:	8,903	0	8,903	0	0
Inbound- 0090 Facilities Management:	1,012	0	279	279	0
Inbound- 0090 Facilities Management: Annex II	1,173	0	586	587	0
Inbound- 0090 Facilities Management:	700	0	392	308	0
Inbound- 0145 Clerk Admin/Micrographics:	329,866	0	0	329,866	0
Inbound- All Others	20,072	4,269	8,922	6,881	0
Reallocate Admin Costs		(4,269)	1,003	774	0
Unallocated Costs	(454)	0	0	0	0
2nd Allocation	361,272	0	20,085	338,695	0
Total For 0110 Central Services					
Total Allocated	2,476,193	0	1,168,437	1,125,904	45,819



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Admin Supt MP	Copier Supplies	Food Services
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Supplies	0	0	0
Professional Serv.	0	0	0
Contracted Serv	0	0	0
Internal Charges	0	0	162,148
Departmental Totals			
Total Expenditures	0	0	162,148
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Misc Revenue	0	0	(38,796)
Functional Cost	0	0	123,352
Allocation Step 1			
Inbound- 0010 Building Use Charge: Court	0	0	16,880
Inbound- 0010 Building Use Charge: Annex II	0	0	0
Inbound- 0010 Building Use Charge: Materials	0	0	0
Inbound- 0080 Mgmt & Budget Fiscal Services:	0	0	0
Inbound- 0090 Facilities Management:	0	0	30,663
Inbound- 0090 Facilities Management: Annex II	0	0	0
Inbound- 0090 Facilities Management:	0	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	133,541	0	0
Unallocated Costs	0	0	(170,895)
1st Allocation	133,541	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Admin Supt MP	Copier Supplies	Food Services
Allocation Step 2			
Inbound- 0080 Mgmt & Budget Fiscal Services:	0	0	0
Inbound- 0090 Facilities Management:	0	0	454
Inbound- 0090 Facilities Management: Annex II	0	0	0
Inbound- 0090 Facilities Management:	0	0	0
Inbound- 0145 Clerk Admin/Micrographics:	0	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	2,492	0	0
Unallocated Costs	0	0	(454)
2nd Allocation	2,492	0	0
Total For 0110 Central Services			
Total Allocated	136,033	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Admin	4,451.53	0.5337	6,129		6,129		6,129
Co Exec Compliance	15.37	0.0018	21		21		21
Co Exec Corp Counsel	596.57	0.0715	821		821		821
Co Exec Purchasing	333.77	0.0400	460		460		460
Mgmt & Budget Fiscal Services	24,421.38	2.9278	33,621		33,621		33,621
Facilities Management	238.41	0.0286	328		328		328
Central Services Admin	213.53	0.0256	294		294		294
Human Resources	15,246.63	1.8279	20,990		20,990	381	21,371
Treasurer	40,035.56	4.7997	55,118		55,118	1,000	56,118
M&B Equalization	100,343.25	12.0298	138,144		138,144	2,507	140,651
M&B Reimb.	78,936.59	9.4634	108,673		108,673	1,972	110,645
Hum Svc Homeland	3,511.23	0.4209	4,834		4,834	88	4,922
Pub Svc Vets Svc	3,784.00	0.4537	5,209		5,209	95	5,304
Pub Svc Comm Cor	4,695.17	0.5629	6,464		6,464	117	6,581
Pub Svc MSU Ext	1,621.13	0.1944	2,232		2,232	41	2,273
Pub Svc Animal	35,538.53	4.2606	48,927		48,927	888	49,815
Pub Svc CC Prob	5,582.06	0.6692	7,685		7,685	139	7,824
Pub Svc Med Exam	1,394.81	0.1672	1,920		1,920	35	1,955
C&ED Dev & Plan	6,600.09	0.7913	9,086		9,086	165	9,251
Clerk / ROD	129,854.04	15.5677	178,770		178,770	3,247	182,017
Probate Court	41,360.38	4.9585	56,942		56,942	1,033	57,975
Family Court	30,536.45	3.6609	42,040		42,040	763	42,803
Prosecuting Atty	28,187.21	3.3793	38,806		38,806	704	39,510
Sheriff Office	23,826.39	2.8565	32,802		32,802	595	33,397
BOC Bd of Comm	2,096.53	0.2513	2,886		2,886	52	2,938
BOC Library	342.12	0.0410	471		471	9	480
Water Res. Comm.	27,915.34	3.3467	38,432		38,432	697	39,129
Parks & Rec	8,360.77	1.0023	11,510		11,510	209	11,719
Friend of Court	50,018.10	5.9965	68,861		68,861	1,250	70,111
Health	36,534.41	4.3800	50,298		50,298	913	51,211

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water Res Co SRF	71.09	0.0085	98		98	2	100
Workforce Develp	1,133.97	0.1359	1,561		1,561	28	1,589
LE Grants PA-CRP	32,214.00	3.8620	44,350		44,350	805	45,155
House Comm Dev	8,820.55	1.0575	12,143		12,143	220	12,363
Hum Svcs Grants	28,494.23	3.4161	39,229		39,229	712	39,941
Concealed Pistol	2,160.00	0.2590	2,974		2,974	54	3,028
Child Care Fund	4,840.68	0.5803	6,664		6,664	121	6,785
Airport	7,807.39	0.9360	10,749		10,749	195	10,944
Drain Prop Funds	12,435.89	1.4909	17,121		17,121	311	17,432
Delq Tax Revolv	3,770.17	0.4520	5,190		5,190	94	5,284
Info Tech Clemis	275.20	0.0330	379		379	7	386
Info Technology	208.21	0.0250	287		287	5	292
Radio Communicat	18.54	0.0022	26		26		26
Motor Pool	640.34	0.0768	882		882	16	898
Bldg & Liab Ins	699.29	0.0838	963		963	17	980
Fringe Benefits	7,941.79	0.9521	10,934		10,934	198	11,132
Retirement	16,000.40	1.9182	22,028		22,028	400	22,428
SubTotal	834,123.09	100.0000	1,148,352		1,148,352	20,085	1,168,437
TOTAL	834,123.09	100.0000	1,148,352		1,148,352	20,085	1,168,437

Allocation Basis: Dollar amount of mail charges

Allocation Source: Annual mail chargeback summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Records Retent

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Admin	8	0.0199	157		157		157
Co Exec Compliance	60	0.1493	1,175		1,175		1,175
Co Exec Corp Counsel	702	1.7464	13,748		13,748		13,748
Mgmt & Budget Admin	28	0.0697	548		548		548
Co Exec Purchasing	154	0.3831	3,016		3,016		3,016
Mgmt & Budget Fiscal Services	1,377	3.4257	26,968		26,968		26,968
Central Services Support Svcs	65	0.1617	1,273		1,273		1,273
Human Resources	644	1.6021	12,612		12,612	5,770	18,382
Treasurer	2,071	5.1523	40,559		40,559	18,556	59,115
M&B Equalization	2,310	5.7468	45,240		45,240	20,697	65,937
M&B Reimb.	196	0.4876	3,839		3,839	1,756	5,595
Hum Svc Admin	82	0.2040	1,606		1,606	735	2,341
Hum Svc Homeland	7	0.0174	137		137	63	200
Pub Svc Comm Cor	365	0.9081	7,148		7,148	3,270	10,418
Pub Svc MSU Ext	39	0.0970	764		764	349	1,113
C&ED Admin	488	1.2141	9,557		9,557	4,372	13,929
Clerk / ROD	952	2.3684	18,644		18,644	8,530	27,174
District Court	1,129	2.8087	22,111		22,111	10,116	32,227
Probate Court	217	0.5399	4,250		4,250	1,944	6,194
Family Court	3,537	8.7994	69,270		69,270	31,690	100,960
Prosecuting Atty	14,384	35.7846	281,700		281,700	128,876	410,576
Sheriff Office	3,122	7.7669	61,142		61,142	27,972	89,114
BOC Bd of Comm	20	0.0498	392		392	179	571
Friend of Court	361	0.8981	7,070		7,070	3,234	10,304
Health	5,244	13.0461	102,700		102,700	46,985	149,685
Child Care Fund	1,695	4.2168	33,195		33,195	15,187	48,382
Medical Care Fac	350	0.8707	6,854		6,854	3,136	9,990
Fac & Operations	36	0.0896	705		705	323	1,028
Info Technology	57	0.1418	1,116		1,116	511	1,627
Bldg & Liab Ins	485	1.2066	9,498		9,498	4,345	13,843



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Records Retent

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	11	0.0274	215		215	99	314
SubTotal	40,196	100.0000	787,209		787,209	338,695	1,125,904
TOTAL	40,196	100.0000	787,209		787,209	338,695	1,125,904

Allocation Basis: Records Count by department

Allocation Source: Record summary log

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	100	100.0000	45,819		45,819		45,819
SubTotal	100	100.0000	45,819		45,819		45,819
TOTAL	100	100.0000	45,819		45,819		45,819

Allocation Basis: Direct allocation to Facilities

Allocation Source: Consultant's workpapers

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Admin Supt MP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Motor Pool	100	100.0000	133,541		133,541	2,492	136,033
SubTotal	100	100.0000	133,541		133,541	2,492	136,033
TOTAL	100	100.0000	133,541		133,541	2,492	136,033

Allocation Basis: Direct allocation to Motor Pool

Allocation Source: Consultant's workpapers



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Co Exec Admin	6,286	6,129	157	0	0
Co Exec Compliance	1,196	21	1,175	0	0
Co Exec Corp Counsel	14,569	821	13,748	0	0
Mgmt & Budget Admin	548	0	548	0	0
Co Exec Purchasing	3,476	460	3,016	0	0
Mgmt & Budget Fiscal Services	60,589	33,621	26,968	0	0
Facilities Management	46,147	328	0	45,819	0
Central Services Admin	294	294	0	0	0
Central Services Support Svcs	1,273	0	1,273	0	0
Human Resources	39,753	21,371	18,382	0	0
Treasurer	115,233	56,118	59,115	0	0
M&B Equalization	206,588	140,651	65,937	0	0
M&B Reimb.	116,240	110,645	5,595	0	0
Hum Svc Admin	2,341	0	2,341	0	0
Hum Svc Homeland	5,122	4,922	200	0	0
Pub Svc Vets Svc	5,304	5,304	0	0	0
Pub Svc Comm Cor	16,999	6,581	10,418	0	0
Pub Svc MSU Ext	3,386	2,273	1,113	0	0
Pub Svc Animal	49,815	49,815	0	0	0
Pub Svc CC Prob	7,824	7,824	0	0	0
Pub Svc Med Exam	1,955	1,955	0	0	0
C&ED Admin	13,929	0	13,929	0	0
C&ED Dev & Plan	9,251	9,251	0	0	0
Clerk / ROD	209,191	182,017	27,174	0	0
District Court	32,227	0	32,227	0	0
Probate Court	64,169	57,975	6,194	0	0
Family Court	143,763	42,803	100,960	0	0
Prosecuting Atty	450,086	39,510	410,576	0	0
Sheriff Office	122,511	33,397	89,114	0	0
BOC Bd of Comm	3,509	2,938	571	0	0
BOC Library	480	480	0	0	0
Water Res. Comm.	39,129	39,129	0	0	0
Parks & Rec	11,719	11,719	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Friend of Court	80,415	70,111	10,304	0	0
Health	200,896	51,211	149,685	0	0
Water Res Co SRF	100	100	0	0	0
Workforce Develp	1,589	1,589	0	0	0
LE Grants PA-CRP	45,155	45,155	0	0	0
House Comm Dev	12,363	12,363	0	0	0
Hum Svcs Grants	39,941	39,941	0	0	0
Concealed Pistol	3,028	3,028	0	0	0
Child Care Fund	55,167	6,785	48,382	0	0
Medical Care Fac	9,990	0	9,990	0	0
Airport	10,944	10,944	0	0	0
Drain Prop Funds	17,432	17,432	0	0	0
Delq Tax Revolv	5,284	5,284	0	0	0
Fac & Operations	1,028	0	1,028	0	0
Info Tech Clemis	386	386	0	0	0
Info Technology	1,919	292	1,627	0	0
Radio Communicat	26	26	0	0	0
Motor Pool	136,931	898	0	0	136,033
Bldg & Liab Ins	14,823	980	13,843	0	0
Fringe Benefits	11,132	11,132	0	0	0
Retirement	22,428	22,428	0	0	0
Others	314	0	314	0	0
Direct Billed	0	0	0	0	0
Total	2,476,193	1,168,437	1,125,904	45,819	136,033



**Oakland County, Michigan
Human Resources
Nature and Extent of Services**

The Human Resources Department performs all personnel and labor relations functions for the County. The department recruits, tests and interviews candidates for employment and provides a formal appeals procedure for County employees through the Personnel Appeal board and the Unemployment Compensation Appeal Board. Additional responsibilities include maintaining all official employee records, prepare and recommend the salary portion of the annual County budget, conduct annual comparative salary surveys, administer the Affirmative Action Resolution, Tuition Reimbursement Program, and in-service training. The basis of allocation is the dollar amount of personnel expenses by benefiting department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,798,550			3,798,550
Building Use Charge	200,094		200,094	
Non-Departmental	27,699	22	27,721	
Co Exec Admin	46,111	2,350	48,461	
Co Exec Compliance	63,979	1,512	65,491	
Co Exec Corp Counsel	60,495	4,121	64,616	
Co Exec Purchasing	3,727	188	3,915	
Mgmt & Budget Fiscal Services	26,906	3,762	30,668	
Facilities Management	41,367	1,603	42,970	
Central Services Support Svcs	33,602	6,151	39,753	
Human Resources		29,995	29,995	
Treasurer		4,338	4,338	
Total Allocated Additions:	503,980	54,042	558,022	558,022
Misc Revenue	(611)			
Total Departmental Cost Adjustments:	(611)			(611)
Total To Be Allocated:	4,301,919	54,042		4,355,961



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Svcs
Wages & Benefits			
SALARIES & WAGES	1,610,267	0	1,610,267
FRINGE BENEFITS	817,262	0	817,262
Other Expense & Cost			
Supplies	36,093	0	36,093
Professional Serv	10,998	0	10,998
Travel	14,451	0	14,451
Operating Expenses	345,838	0	345,838
Internal Charges	963,641	0	963,641
Departmental Totals			
Total Expenditures	3,798,550	0	3,798,550
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Misc Revenue	(611)	0	(611)
Functional Cost	3,797,939	0	3,797,939
Allocation Step 1			
Inbound- All Others	503,980	0	503,980
1st Allocation	4,301,919	0	4,301,919
Allocation Step 2			
Inbound- All Others	54,042	0	54,042
2nd Allocation	54,042	0	54,042
Total For 0130 Human Resources			
Total Allocated	4,355,961	0	4,355,961



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Admin	2,100,817	0.6034	25,958		25,958		25,958
Co Exec Compliance	479,252	0.1377	5,922		5,922		5,922
Co Exec Corp Counsel	2,005,499	0.5760	24,780		24,780		24,780
Mgmt & Budget Admin	216,622	0.0622	2,677		2,677		2,677
Co Exec Purchasing	1,038,782	0.2984	12,835		12,835		12,835
Mgmt & Budget Fiscal Services	4,811,597	1.3820	59,453		59,453		59,453
Facilities Management	921,787	0.2648	11,390		11,390		11,390
Central Services Admin	215,740	0.0620	2,666		2,666		2,666
Central Services Support Svcs	1,108,621	0.3184	13,698		13,698		13,698
Human Resources	2,427,530	0.6973	29,995		29,995		29,995
Treasurer	3,047,509	0.8753	37,656		37,656	495	38,151
Clerk Admin/Micrographics	922,931	0.2651	11,404		11,404	150	11,554
M&B Equalization	6,734,807	1.9344	83,217		83,217	1,094	84,311
M&B Reimb.	2,274,884	0.6534	28,109		28,109	369	28,478
Hum Svc Admin	199,790	0.0574	2,469		2,469	32	2,501
Hum Svc Homeland	765,676	0.2199	9,461		9,461	124	9,585
Pub Svc Admin	215,549	0.0619	2,663		2,663	35	2,698
Pub Svc Vets Svc	1,409,359	0.4048	17,414		17,414	229	17,643
Pub Svc Comm Cor	3,551,617	1.0201	43,885		43,885	577	44,462
Pub Svc MSU Ext	620,836	0.1783	7,671		7,671	101	7,772
Pub Svc Animal	2,151,995	0.6181	26,591		26,591	349	26,940
Pub Svc Med Exam	2,989,539	0.8587	36,940		36,940	485	37,425
C&ED Admin	394,984	0.1135	4,881		4,881	64	4,945
C&ED Dev & Plan	4,432,326	1.2731	54,767		54,767	720	55,487
Clerk / ROD	5,417,242	1.5560	66,937		66,937	880	67,817
District Court	11,555,103	3.3189	142,778		142,778	1,876	144,654
Probate Court	4,175,614	1.1993	51,595		51,595	678	52,273
Family Court	19,158,322	5.5028	236,725		236,725	3,111	239,836
Prosecuting Atty	15,076,127	4.3303	186,284		186,284	2,448	188,732
Sheriff Office	107,838,244	30.9737	1,332,475		1,332,475	17,510	1,349,985



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BOC Bd of Comm	1,952,742	0.5609	24,129		24,129	317	24,446
BOC Library	479,279	0.1377	5,922		5,922	78	6,000
Water Res. Comm.	2,864,889	0.8229	35,399		35,399	465	35,864
Parks & Rec	11,480,444	3.2975	141,855		141,855	1,864	143,719
Friend of Court	13,113,392	3.7665	162,032		162,032	2,129	164,161
Health	21,147,371	6.0741	261,302		261,302	3,434	264,736
ROD Automation	428,697	0.1231	5,297		5,297	70	5,367
Oakland Enhance	473,450	0.1360	5,850		5,850	77	5,927
Water Res Co SRF	2,140,592	0.6148	26,450		26,450	348	26,798
Multi Org Grants	1,448,467	0.4160	17,898		17,898	235	18,133
Workforce Develop	576,615	0.1656	7,125		7,125	94	7,219
LE Grants Misc	1,194,741	0.3432	14,763		14,763	194	14,957
LE Grants PA-CRP	2,021,779	0.5807	24,982		24,982	328	25,310
LE Grants Rd Pat	723,193	0.2077	8,936		8,936	117	9,053
House Comm Dev	1,994,954	0.5730	24,650		24,650	324	24,974
Hum Svcs Grants	4,865,405	1.3975	60,118		60,118	790	60,908
Other Grants	226,565	0.0651	2,799		2,799	37	2,836
Judicial Grants	359,235	0.1032	4,439		4,439	58	4,497
Concealed Pistol	43,754	0.0126	541		541	7	548
Child Care Fund	17,603,863	5.0563	217,518		217,518	2,858	220,376
Water Res Co CPF	609,979	0.1752	7,537		7,537	99	7,636
Fire Record Mgmt	348,610	0.1001	4,308		4,308	57	4,365
Airport	1,760,461	0.5057	21,753		21,753	286	22,039
Drain Prop Funds	18,505,953	5.3154	228,664		228,664	3,005	231,669
Delq Tax Revolv	176,072	0.0506	2,176		2,176	29	2,205
Fac & Operations	12,454,397	3.5772	153,890		153,890	2,022	155,912
Info Tech Clemis	2,007,892	0.5767	24,810		24,810	326	25,136
Info Technology	13,317,217	3.8251	164,551		164,551	2,162	166,713
Radio Communicat	948,585	0.2725	11,721		11,721	154	11,875
Motor Pool	1,266,329	0.3637	15,647		15,647	206	15,853

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Communication	351,246	0.1009	4,340		4,340	57	4,397
Bldg & Liab Ins	765,505	0.2199	9,459		9,459	124	9,583
Fringe Benefits	1,892,786	0.5437	23,388		23,388	307	23,695
Delq Per Prop Tx	354,025	0.1017	4,374		4,374	57	4,431
SubTotal	348,157,185	100.0000	4,301,919		4,301,919	54,042	4,355,961
TOTAL	348,157,185	100.0000	4,301,919		4,301,919	54,042	4,355,961

Allocation Basis: Dollar amount of personnel expenses by department

Allocation Source: Annual Financial Statement



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Co Exec Admin	25,958	25,958
Co Exec Compliance	5,922	5,922
Co Exec Corp Counsel	24,780	24,780
Mgmt & Budget Admin	2,677	2,677
Co Exec Purchasing	12,835	12,835
Mgmt & Budget Fiscal Services	59,453	59,453
Facilities Management	11,390	11,390
Central Services Admin	2,666	2,666
Central Services Support Svcs	13,698	13,698
Human Resources	29,995	29,995
Treasurer	38,151	38,151
Clerk Admin/Micrographics	11,554	11,554
M&B Equalization	84,311	84,311
M&B Reimb.	28,478	28,478
Hum Svc Admin	2,501	2,501
Hum Svc Homeland	9,585	9,585
Pub Svc Admin	2,698	2,698
Pub Svc Vets Svc	17,643	17,643
Pub Svc Comm Cor	44,462	44,462
Pub Svc MSU Ext	7,772	7,772
Pub Svc Animal	26,940	26,940
Pub Svc Med Exam	37,425	37,425
C&ED Admin	4,945	4,945
C&ED Dev & Plan	55,487	55,487
Clerk / ROD	67,817	67,817
District Court	144,654	144,654
Probate Court	52,273	52,273
Family Court	239,836	239,836
Prosecuting Atty	188,732	188,732
Sheriff Office	1,349,985	1,349,985
BOC Bd of Comm	24,446	24,446
BOC Library	6,000	6,000
Water Res. Comm.	35,864	35,864



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Parks & Rec	143,719	143,719
Friend of Court	164,161	164,161
Health	264,736	264,736
ROD Automation	5,367	5,367
Oakland Enhance	5,927	5,927
Water Res Co SRF	26,798	26,798
Multi Org Grants	18,133	18,133
Workforce Develp	7,219	7,219
LE Grants Misc	14,957	14,957
LE Grants PA-CRP	25,310	25,310
LE Grants Rd Pat	9,053	9,053
House Comm Dev	24,974	24,974
Hum Svcs Grants	60,908	60,908
Other Grants	2,836	2,836
Judicial Grants	4,497	4,497
Concealed Pistol	548	548
Child Care Fund	220,376	220,376
Water Res Co CPF	7,636	7,636
Fire Record Mgmt	4,365	4,365
Airport	22,039	22,039
Drain Prop Funds	231,669	231,669
Delq Tax Revolv	2,205	2,205
Fac & Operations	155,912	155,912
Info Tech Clemis	25,136	25,136
Info Technology	166,713	166,713
Radio Communicat	11,875	11,875
Motor Pool	15,853	15,853
Communication	4,397	4,397
Bldg & Liab Ins	9,583	9,583
Fringe Benefits	23,695	23,695
Delq Per Prop Tx	4,431	4,431

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Direct Billed	0	0
Total	<u>4,355,961</u>	<u>4,355,961</u>



**Oakland County, Michigan
County Treasurer
Nature and Extent of Services**

The Oakland County Treasurer is responsible for the cash management of the County, collection of delinquent taxes, and investment of County money. The costs of the Treasurer's Office have been allocated to the following activities.

Cash Accounting – this function identifies the cost of receiving and processing cash receipts and wire transfers that are handled by the Treasurers Office. The basis of allocation is the number of cash transactions processed by benefiting department.

Disbursement General – this function identifies the cost related to processing disbursement checks and disbursing direct deposits related to several county departments. The basis of allocation is the number of disbursement accounting transactions processed by benefiting department.

Disbursement Specific – this function identifies the costs related to processing disbursement checks that are unique to specific departments. The basis of allocation is the number of disbursement checks printed by department.

Delinquent Tax – this function identifies the costs directly related to the Delinquent Tax Fund. These costs were allocated directly to the Delinquent Tax fund.

Delinquent Personal Property Tax – the employees who are responsible for performing the work associated with this fund are charged directly to the fund. This function identifies the administrative support within the Treasurer's Office of overseeing the activity related to this fund.

**Oakland County, Michigan
County Treasurer
Nature and Extent of Services**

General Government – this function includes costs related delinquent taxes, investment of County funds and other activities that are considered general government and should not be allocated for the purpose of this cost plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,881,889			8,881,889
Building Use Charge	21,733		21,733	
Non-Departmental	37,381	29	37,410	
Co Exec Compliance	142,836	3,371	146,207	
Co Exec Corp Counsel	74,106	5,048	79,154	
Co Exec Purchasing	3,389	190	3,579	
Mgmt & Budget Fiscal Services	41,337	5,049	46,386	
Facilities Management	39,479	585	40,064	
Central Services Support Svcs	95,677	19,556	115,233	
Human Resources	37,656	495	38,151	
Treasurer		49,778	49,778	
Clerk Admin/Micrographics		6,422	6,422	
Total Allocated Additions:	493,594	90,523	584,117	584,117
Total To Be Allocated:	9,375,483	90,523		9,466,006



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Disb General	Disb Specific
Wages & Benefits					
SALARIES & WAGES	1,586,108	256,407	311,153	28,360	114,506
FRINGE BENEFITS	928,077	138,017	190,775	17,329	69,968
Other Expense & Cost					
Supplies	33,622	14,390	2,660	1,893	7,644
Postage	37,482	8,006	0	1,886	7,617
Bonds	39,501	0	0	0	0
Travel	10,218	9,384	0	0	0
Professional Serv	15,349	210	14,589	0	0
Software	30,946	0	0	6,143	24,803
Operating Expenses	6,136	3,322	117	0	0
ISF IT Development	516,451	156,363	0	0	0
ISF IT Oper/Print	457,175	52,712	63,959	5,852	23,545
ISF Specific	42,406	6,337	3,860	2,157	8,711
ISF Others	213,537	27,397	33,248	3,032	12,236
Treasurer Tax Adm	4,964,881	0	0	0	0
Departmental Totals					
Total Expenditures	8,881,889	672,545	620,361	66,652	269,030
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
	8,881,889	672,545	620,361	66,652	269,030
Allocation Step 1					
Inbound- 0040 Co Exec Compliance:	139,105	0	127,893	11,212	0
Inbound- All Others	354,489	47,998	58,243	5,317	21,411
Reallocate Admin Costs		(720,543)	113,918	10,376	41,936
Unallocated Costs	(7,829,466)	0	0	0	0
1st Allocation	1,546,017	0	920,415	93,557	332,377



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Disb General	Disb Specific
Allocation Step 2					
Inbound- 0040 Co Exec Compliance:	3,370	0	3,098	272	0
Inbound- 0140 Treasurer: Cash Accounting	49,579	0	0	25,256	0
Inbound- 0145 Clerk Admin/Micrographics:	6,422	0	0	0	0
Inbound- All Others	31,152	4,218	5,118	467	1,882
Reallocate Admin Costs		(4,218)	667	61	245
Unallocated Costs	(46,328)	0	0	0	0
2nd Allocation	44,195	0	8,883	26,056	2,127
Total For 0140 Treasurer					
Total Allocated	1,590,212	0	929,298	119,613	334,504



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Delq Tax Fund	Delq Per Prop	Investment Serv	General Gov't
Wages & Benefits				
SALARIES & WAGES	0	0	147,179	728,503
FRINGE BENEFITS	0	0	76,430	435,558
Other Expense & Cost				
Supplies	0	0	0	7,035
Postage	0	0	0	19,973
Bonds	0	0	0	39,501
Travel	0	0	584	250
Professional Serv	0	0	0	550
Software	0	0	0	0
Operating Expenses	0	0	220	2,477
ISF IT Development	0	0	0	360,088
ISF IT Oper/Print	21,304	46,540	30,265	212,998
ISF Specific	0	0	0	21,341
ISF Others	11,061	0	15,738	110,825
Treasurer Tax Adm	0	0	0	4,964,881
Departmental Totals				
Total Expenditures	32,365	46,540	270,416	6,903,980
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
	32,365	46,540	270,416	6,903,980
Allocation Step 1				
Inbound- 0040 Co Exec Compliance:	0	0	0	0
Inbound- All Others	0	0	27,544	193,976
Reallocate Admin Costs	37,901	82,862	53,897	379,653
Unallocated Costs	0	0	(351,857)	(7,477,609)
1st Allocation	70,266	129,402	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Delq Tax Fund	Delq Per Prop	Investment Serv	General Gov't
Allocation Step 2				
Inbound- 0040 Co Exec Compliance:	0	0	0	0
Inbound- 0140 Treasurer: Cash Accounting	0	0	24,323	0
Inbound- 0145 Clerk Admin/Micrographics:	6,422	0	0	0
Inbound- All Others	0	0	2,421	17,046
Reallocate Admin Costs	222	485	316	2,222
Unallocated Costs	0	0	(27,060)	(19,268)
2nd Allocation	6,644	485	0	0
Total For 0140 Treasurer				
Total Allocated	76,910	129,887	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Co Exec Purchasing	50	0.2290	2,108		2,108		2,108
Mgmt & Budget Fiscal Services	7,203	32.9927	303,672		303,672		303,672
Central Services Support Svcs	15	0.0687	632		632		632
Human Resources	95	0.4351	4,005		4,005		4,005
Treasurer	1,176	5.3866	49,579		49,579		49,579
M&B Equalization	11	0.0504	464		464	7	471
M&B Reimb.	564	2.5834	23,778		23,778	377	24,155
Pub Svc MSU Ext	14	0.0641	590		590	9	599
Pub Svc Med Exam	11	0.0504	464		464	7	471
C&ED Dev & Plan	70	0.3206	2,951		2,951	47	2,998
Clerk / ROD	1,531	7.0126	64,545		64,545	1,023	65,568
District Court	47	0.2153	1,981		1,981	31	2,012
Family Court	77	0.3527	3,246		3,246	51	3,297
Prosecuting Atty	12	0.0550	506		506	8	514
Sheriff Office	350	1.6032	14,756		14,756	234	14,990
BOC Library	48	0.2199	2,024		2,024	32	2,056
Parks & Rec	2,506	11.4786	105,650		105,650	1,675	107,325
Friend of Court	33	0.1512	1,391		1,391	22	1,413
Health	2,237	10.2464	94,310		94,310	1,495	95,805
House Comm Dev	127	0.5817	5,354		5,354	85	5,439
Drain Prop Funds	819	3.7514	34,528		34,528	547	35,075
Delq Tax Revolv	285	1.3054	12,015		12,015	190	12,205
Delq Per Prop Tx	364	1.6673	15,346		15,346	243	15,589
Others	4,187	19.1783	176,520		176,520	2,800	179,320
SubTotal	21,832	100.0000	920,415		920,415	8,883	929,298
TOTAL	21,832	100.0000	920,415		920,415	8,883	929,298

Allocation Basis: Number of cash trasactions by department

Allocation Source: Cash transaction summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Disb General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	126	0.1574	147		147		147
Co Exec Admin	84	0.1050	98		98		98
Co Exec Compliance	29	0.0362	34		34		34
Co Exec Corp Counsel	45	0.0562	53		53		53
Mgmt & Budget Admin	8	0.0100	9		9		9
Co Exec Purchasing	24	0.0300	28		28		28
Mgmt & Budget Fiscal Services	52	0.0650	61		61		61
Facilities Management	240	0.2999	281		281		281
Central Services Admin	2	0.0025	2		2		2
Central Services Support Svcs	102	0.1275	119		119		119
Human Resources	285	0.3561	333		333		333
Treasurer	170	0.2124	199		199		199
Clerk Admin/Micrographics	58	0.0725	68		68	19	87
M&B Equalization	170	0.2124	199		199	56	255
M&B Reimb.	252	0.3149	295		295	83	378
Hum Svc Admin	90	0.1125	105		105	30	135
Hum Svc Homeland	166	0.2074	194		194	55	249
Pub Svc Admin	3	0.0037	4		4	1	5
Pub Svc Vets Svc	492	0.6148	575		575	163	738
Pub Svc Comm Cor	113	0.1412	132		132	37	169
Pub Svc MSU Ext	38	0.0475	44		44	13	57
Pub Svc Animal	368	0.4598	430		430	122	552
Pub Svc CC Prob	20	0.0250	23		23	7	30
Pub Svc Med Exam	419	0.5236	490		490	138	628
C&ED Admin	40	0.0500	47		47	13	60
C&ED Dev & Plan	505	0.6310	590		590	167	757
Clerk / ROD	993	1.2408	1,161		1,161	328	1,489
District Court	5,759	7.1961	6,732		6,732	1,903	8,635
Probate Court	3,085	3.8549	3,606		3,606	1,019	4,625
Family Court	15,519	19.3919	18,145		18,145	5,126	23,271



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Disb General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	767	0.9584	897		897	253	1,150
Sheriff Office	3,484	4.3534	4,073		4,073	1,151	5,224
BOC Bd of Comm	66	0.0825	77		77	22	99
BOC Library	66	0.0825	77		77	22	99
Water Res. Comm.	255	0.3186	298		298	84	382
Parks & Rec	7,136	8.9168	8,342		8,342	2,358	10,700
Road Commission	8	0.0100	9		9	3	12
Friend of Court	156	0.1949	182		182	52	234
Health	1,316	1.6444	1,538		1,538	435	1,973
ROD Automation	70	0.0875	82		82	23	105
Oakland Enhance	42	0.0525	49		49	14	63
Water Res Co SRF	1,213	1.5157	1,418		1,418	401	1,819
Restricted Funds	17	0.0212	20		20	6	26
Multi Org Grants	64	0.0800	75		75	21	96
Workforce Develop	1,377	1.7206	1,610		1,610	455	2,065
LE Grants Misc	149	0.1862	174		174	49	223
LE Grants PA-CRP	128	0.1599	150		150	42	192
House Comm Dev	888	1.1096	1,038		1,038	293	1,331
Hum Svcs Grants	898	1.1221	1,050		1,050	297	1,347
Other Grants	274	0.3424	320		320	91	411
Judicial Grants	148	0.1849	173		173	49	222
Brownfield Init.	39	0.0487	46		46	13	59
Concealed Pistol	2	0.0025	2		2	1	3
Child Care Fund	3,250	4.0610	3,799		3,799	1,074	4,873
Co Vets Trust	339	0.4236	396		396	112	508
Misc DSF	30	0.0375	35		35	10	45
Water Res Co DSF	132	0.1649	154		154	44	198
Proj Work Orders	515	0.6435	602		602	170	772
Water Res Co CPF	385	0.4811	450		450	127	577
Fire Record Mgmt	12	0.0150	14		14	4	18



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Disb General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Airport	1,707	2.1330	1,996		1,996	564	2,560
Drain Prop Funds	10,337	12.9166	12,084		12,084	3,415	15,499
Delq Tax Revolv	69	0.0862	81		81	23	104
Fac & Operations	5,279	6.5964	6,171		6,171	1,744	7,915
Info Tech Clemis	503	0.6285	588		588	166	754
Info Technology	1,684	2.1042	1,969		1,969	556	2,525
Drain Equipment	575	0.7185	672		672	190	862
Radio Communicat	1,176	1.4695	1,375		1,375	389	1,764
Motor Pool	4,272	5.3381	4,994		4,994	1,411	6,405
Communication	451	0.5635	527		527	149	676
Bldg & Liab Ins	267	0.3336	312		312	88	400
Fringe Benefits	790	0.9871	924		924	261	1,185
Public Transport	17	0.0212	20		20	6	26
Retirement	101	0.1262	118		118	33	151
Retiree Hlt Care	309	0.3861	361		361	102	463
Superseding Trust	9	0.0112	11		11	3	14
SubTotal	80,029	100.0000	93,557		93,557	26,056	119,613
TOTAL	80,029	100.0000	93,557		93,557	26,056	119,613

Allocation Basis: Number of vouchers by department

Allocation Source: Voucher transaction count summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Disb Specific

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mgmt & Budget Fiscal Services	189,692	70.9227	235,732		235,732		235,732
Family Court	18,609	6.9576	23,125		23,125	509	23,634
Road Commission	18,048	6.7478	22,428		22,428	494	22,922
Retirement	34,064	12.7360	42,331		42,331	931	43,262
Road Comm Retire	7,050	2.6359	8,761		8,761	193	8,954
SubTotal	267,463	100.0000	332,377		332,377	2,127	334,504
TOTAL	267,463	100.0000	332,377		332,377	2,127	334,504

Allocation Basis: Number of checks and direct deposits by department

Allocation Source: Check and direct deposit summary



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Delq Tax Fund

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Delq Tax Revolv	100	100.0000	70,266		70,266	6,644	76,910
SubTotal	100	100.0000	70,266		70,266	6,644	76,910
TOTAL	100	100.0000	70,266		70,266	6,644	76,910

Allocation Basis: Direct allocation to the Delinquent Tax Fund

Allocation Source: County Treasurer



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Delq Per Prop

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Delq Per Prop Tx	100	100.0000	129,402		129,402	485	129,887
SubTotal	100	100.0000	129,402		129,402	485	129,887
TOTAL	100	100.0000	129,402		129,402	485	129,887

Allocation Basis: Direct allocation to Delinquent Personal Property Tax

Allocation Source: County Treasurer



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
Non-Departmental	147	0	147	0	0	0
Co Exec Admin	98	0	98	0	0	0
Co Exec Compliance	34	0	34	0	0	0
Co Exec Corp Counsel	53	0	53	0	0	0
Mgmt & Budget Admin	9	0	9	0	0	0
Co Exec Purchasing	2,136	2,108	28	0	0	0
Mgmt & Budget Fiscal Services	539,465	303,672	61	235,732	0	0
Facilities Management	281	0	281	0	0	0
Central Services Admin	2	0	2	0	0	0
Central Services Support Svcs	751	632	119	0	0	0
Human Resources	4,338	4,005	333	0	0	0
Treasurer	49,778	49,579	199	0	0	0
Clerk Admin/Micrographics	87	0	87	0	0	0
M&B Equalization	726	471	255	0	0	0
M&B Reimb.	24,533	24,155	378	0	0	0
Hum Svc Admin	135	0	135	0	0	0
Hum Svc Homeland	249	0	249	0	0	0
Pub Svc Admin	5	0	5	0	0	0
Pub Svc Vets Svc	738	0	738	0	0	0
Pub Svc Comm Cor	169	0	169	0	0	0
Pub Svc MSU Ext	656	599	57	0	0	0
Pub Svc Animal	552	0	552	0	0	0
Pub Svc CC Prob	30	0	30	0	0	0
Pub Svc Med Exam	1,099	471	628	0	0	0
C&ED Admin	60	0	60	0	0	0
C&ED Dev & Plan	3,755	2,998	757	0	0	0
Clerk / ROD	67,057	65,568	1,489	0	0	0
District Court	10,647	2,012	8,635	0	0	0
Probate Court	4,625	0	4,625	0	0	0
Family Court	50,202	3,297	23,271	23,634	0	0
Prosecuting Atty	1,664	514	1,150	0	0	0
Sheriff Office	20,214	14,990	5,224	0	0	0
BOC Bd of Comm	99	0	99	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
BOC Library	2,155	2,056	99	0	0	0
Water Res. Comm.	382	0	382	0	0	0
Parks & Rec	118,025	107,325	10,700	0	0	0
Road Commission	22,934	0	12	22,922	0	0
Friend of Court	1,647	1,413	234	0	0	0
Health	97,778	95,805	1,973	0	0	0
ROD Automation	105	0	105	0	0	0
Oakland Enhance	63	0	63	0	0	0
Water Res Co SRF	1,819	0	1,819	0	0	0
Restricted Funds	26	0	26	0	0	0
Multi Org Grants	96	0	96	0	0	0
Workforce Develp	2,065	0	2,065	0	0	0
LE Grants Misc	223	0	223	0	0	0
LE Grants PA-CRP	192	0	192	0	0	0
House Comm Dev	6,770	5,439	1,331	0	0	0
Hum Svcs Grants	1,347	0	1,347	0	0	0
Other Grants	411	0	411	0	0	0
Judicial Grants	222	0	222	0	0	0
Brownfield Init.	59	0	59	0	0	0
Concealed Pistol	3	0	3	0	0	0
Child Care Fund	4,873	0	4,873	0	0	0
Co Vets Trust	508	0	508	0	0	0
Misc DSF	45	0	45	0	0	0
Water Res Co DSF	198	0	198	0	0	0
Proj Work Orders	772	0	772	0	0	0
Water Res Co CPF	577	0	577	0	0	0
Fire Record Mgmt	18	0	18	0	0	0
Airport	2,560	0	2,560	0	0	0
Drain Prop Funds	50,574	35,075	15,499	0	0	0
Delq Tax Revolv	89,219	12,205	104	0	76,910	0
Fac & Operations	7,915	0	7,915	0	0	0
Info Tech Clemis	754	0	754	0	0	0
Info Technology	2,525	0	2,525	0	0	0



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
Drain Equipment	862	0	862	0	0	0
Radio Communicat	1,764	0	1,764	0	0	0
Motor Pool	6,405	0	6,405	0	0	0
Communication	676	0	676	0	0	0
Bldg & Liab Ins	400	0	400	0	0	0
Fringe Benefits	1,185	0	1,185	0	0	0
Delq Per Prop Tx	145,476	15,589	0	0	0	129,887
Public Transport	26	0	26	0	0	0
Retirement	43,413	0	151	43,262	0	0
Retiree Hlt Care	463	0	463	0	0	0
Superseding Trust	14	0	14	0	0	0
Road Comm Retire	8,954	0	0	8,954	0	0
Others	179,320	179,320	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	1,590,212	929,298	119,613	334,504	76,910	129,887



**Oakland County, Michigan
Clerk Administration
Nature and Extent of Services**

The Oakland County Clerk's Department has many duties assigned to it. A good portion of its duties, while important to the efficient operation of government, are not eligible for allocation in this cost plan. The services allocated here only include the Clerk Administration in order to identify the portion of administrative support related to the Micrographics and other Clerk department operations. The costs of this department have been allocated as follows:

Clerk Administration - The costs of this activity includes administrative support of all Clerk activities other than the Micrographics. The basis of allocation is a direct allocation to the Clerk's Office.

Micrographics – this activity identifies the costs associated with providing micrographics services. This service was included in the Micrographics Fund prior to FY 2009 and charged back to user departments through internal billings. The costs associated with providing this service are now included in the Clerk's General Fund budget and allocated as part of the cost allocation plan. The basis of allocation is the dollar amount of computed micrographics charges by department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .2 - Costs To Be Allocated
For Department Clerk Admin/Micrographics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,236,503			1,236,503
Building Use Charge	11,029		11,029	
Co Exec Compliance	520		520	
Co Exec Purchasing	846	35	881	
Mgmt & Budget Fiscal Services	7,379	1,280	8,659	
Facilities Management	15,934	258	16,192	
Human Resources	11,404	150	11,554	
Treasurer	68	19	87	
Total Allocated Additions:	47,180	1,742	48,922	48,922
Total To Be Allocated:	1,283,683	1,742		1,285,425

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .3 - Costs Allocated By Activity
For Department Clerk Admin/Micrographics

	Total	General & Admin	Clerk Admin	Micrographics
Wages & Benefits				
SALARIES & WAGES	461,092	0	444,782	16,310
FRINGE BENEFITS	247,017	0	238,273	8,744
Other Expense & Cost				
Supplies	20,224	0	19,508	716
Internal Charges	62,290	0	60,085	2,205
Micrographics	445,880	0	0	445,880
Departmental Totals				
Total Expenditures	1,236,503	0	762,648	473,855
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,236,503	0	762,648	473,855
Allocation Step 1				
Inbound- 0010 Building Use Charge	11,029	0	3,874	7,155
Inbound- 0090 Facilities Management	15,934	0	5,598	10,336
Inbound- All Others	20,217	0	15,201	5,016
1st Allocation	1,283,683	0	787,321	496,362
Allocation Step 2				
Inbound- 0090 Facilities Management	258	0	91	167
Inbound- All Others	1,484	0	1,116	368
2nd Allocation	1,742	0	1,207	535
Total For 0145 Clerk				
Total Allocated	1,285,425	0	788,528	496,897



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Clerk Admin/Micrographics

Activity - Clerk Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk / ROD	100	100.0000	787,321		787,321	1,207	788,528
SubTotal	100	100.0000	787,321		787,321	1,207	788,528
TOTAL	100	100.0000	787,321		787,321	1,207	788,528

Allocation Basis: Direct allocation to Clerk/ROD

Allocation Source: General Ledger



Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .4 - Detail Activity Allocations
For Department Clerk Admin/Micrographics

Activity - Micrographics

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Services Support Svcs	301,637.12	66.4564	329,866		329,866		329,866
Treasurer	5,872.24	1.2938	6,422		6,422		6,422
Clerk / ROD	99,368.12	21.8927	108,667		108,667	364	109,031
Probate Court	46,610.82	10.2693	50,973		50,973	170	51,143
BOC Bd of Comm	48.00	0.0106	52		52		52
Water Res. Comm.	42.00	0.0093	46		46		46
Road Commission	234.50	0.0517	256		256	1	257
House Comm Dev	73.50	0.0162	80		80		80
SubTotal	453,886.30	100.0000	496,362		496,362	535	496,897
TOTAL	453,886.30	100.0000	496,362		496,362	535	496,897

Allocation Basis: Dollar amount of Micrographics charges by department

Allocation Source: General ledger

Oakland County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2015
Schedule .5 - Allocation Summary
For Department Clerk Admin/Micrographics

Receiving Department	Total	Clerk Admin	Micrographics
Central Services Support Svcs	329,866	0	329,866
Treasurer	6,422	0	6,422
Clerk / ROD	897,559	788,528	109,031
Probate Court	51,143	0	51,143
BOC Bd of Comm	52	0	52
Water Res. Comm.	46	0	46
Road Commission	257	0	257
House Comm Dev	80	0	80
Direct Billed	0	0	0
Total	1,285,425	788,528	496,897



Supplemental Information

Oakland County, Michigan
CAP to CAFR Reconciliation
Based on The Fiscal Year Ended September 30, 2015

Fund	Object	Name	CAP Page	Expenses	Notes
10100	9010101	Non-departmental	79	<u>29,905,627</u>	
		Total Per CAFR page 131		<u>29,905,627</u>	
10100	101010X	Co Exec. - Admin	87	2,787,349	
10100	101020X	Co Exec. - Auditing/Compliance	94	515,244	
10100	1010501	Co Exec. - Corp Counsel	105	2,263,337	
10100	1010210	Co Exec - Purchasing	118	<u>1,199,046</u>	
		Total Per CAFR page 129		<u>6,764,976</u>	
10100	1020101	Mgmt & Budget - Admin	113	233,949	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	132	<u>5,975,674</u>	
		Sub Total Mgmt & Budget		<u>6,209,623</u>	
10100	1020501	Mgmt & Budget - Equalization		8,167,334	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		<u>2,881,809</u>	Non Central Service
		Total Per CAFR page 129		<u>17,258,766</u>	
10100	1040XXX	Facilities Management	162	<u>1,193,040</u>	
		Total Per CAFR page 129		<u>1,193,040</u>	
10100	1030101	Central Services - Admin	217	227,531	
10100	10308XX	Central Servcies - Support Svcs	222	<u>2,180,989</u>	
		Total Per CAFR page 129		<u>2,408,520</u>	
10100	1050XXX	Human Resources	236	<u>3,798,550</u>	
		Total Per CAFR page 129		<u>3,798,550</u>	
10100	70101XX	Treasurer	245	<u>8,881,889</u>	
		Total Per CAFR page 130		<u>8,881,889</u>	

Oakland County, Michigan
CAP to CAFR Reconciliation
Based on The Fiscal Year Ended September 30, 2015

Fund	Object	Name	CAP Page	Expenses	Notes
10100	2010101	Clerk/ROD - Admin	261	790,623	
10100	2010601	Clerk/ROD - Micrographics	261	<u>445,880</u>	
		Sub Total Clerk		1,236,503	
10100	2010201	Clerk/ROD - Clerk Admin		634,786	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		742,091	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,492,911	Non Central Service
10100	2010301	Clerk/ROD - Elections		1,509,914	Non Central Service
10100	2010401	Clerk/ROD - ROD		2,067,967	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		<u>104,576</u>	Non Central Service
		Total Per CAFR page 130		<u>8,788,748</u>	

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2015
For Use in Fiscal Year Beginning October 1, 2016

The indirect cost overhead rates identified on the following Exhibits have been divided into three categories (Billed Departments, Proprietary Funds and Non-Billed Departments).

The departments included in Exhibit “A” represent those departments that were billed for indirect cost in fiscal 2015. It was necessary to calculate a roll forward for these departments, which represents the difference between the amount billed and the actual amount of indirect costs incurred.

Exhibit “B” includes those departments that are considered Proprietary Funds. These departments have been separated from the non-billed departments because the proposed indirect costs may be billed easier by charging each fund once a year based on the dollar amount of proposed costs as opposed to using an overhead rate.

Those departments included in Exhibit “C” represent those departments for which a rate may have been computed in the past but the departments were never billed for indirect costs. These departments were separated from billed departments because a roll forward should not be computed if a department was not billed for indirect cost for the year represented by this cost plan.

Schedules “D” and “E” provide a comparison between FY 2014 and FY 2015 of actual indirect costs and the proposed rate that was computed for each department. The amount shown under Actual Indirect Costs does not include any Roll-Forward amount or cost adjustment if applicable. These adjustments tend to fluctuate and could result in a distorted comparison.

**Oakland County, Michigan
 Indirect Cost Overhead Rates
 Based on Year Ended September 30, 2015
 For Use in Fiscal Year Beginning October 1, 2016**

Grant Departments	(Base) Direct Wages	Fixed Rate	Gross Recoveries	Less FY 2014/15		Actual Indirect Costs	Carry Forward FY 2016/17	Proposed Costs FY 2016/17	Proposed Rate FY 2016/17
				Carry- Forward	Net Recoveries				
Friend of the Court	8,174,958	N/A	753,385	(35,258)	788,643	821,469	32,826	854,295	N/A
Health Division	13,111,133	15.15%	1,986,337	110,571	1,875,766	1,718,817	(156,949)	1,561,868	11.91%
Workforce Development	407,896	22.43%	91,491	(64,119)	155,610	156,693	1,083	157,776	38.68%
Prosecuting Attorney - CRP	1,247,863	N/A	124,018	(15,464)	139,482	155,659	16,177	171,836	N/A
Road Patrol Grant	447,581	10.12%	45,295	3,089	42,206	35,741	(6,465)	29,276	6.54%
Human Services	3,030,811	22.15%	671,325	15,144	656,181	592,014	(64,167)	527,847	17.42%
Water Res. Comm. (CPF)	373,407	9.59%	35,810	(25,607)	61,417	72,388	10,971	83,359	22.32%
Child Care Fund	10,930,963	13.41%	1,465,842	(83,311)	1,549,153	1,519,423	(29,730)	1,489,693	13.63%

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2014
For Use in Fiscal Year Beginning October 1, 2015

Proprietary Funds	Actual Indirect Costs	Fixed Costs FY 2014/15	Roll Forward FY 2016/17	Proposed Costs FY 2016/17
Parks & Recreation	759,812	626,230	133,582	893,394
Fire Records	81,665	80,625	1,040	82,705
Airport	429,368	433,618	(4,250)	425,118
Drain Proprietary Funds	1,036,253	877,351	158,902	1,195,155
Delq Tax Revolving	99,285	74,110	25,175	124,460
Facilities & Operations	1,120,052	1,154,506	(34,454)	1,085,598
Information Tech - Clemis	322,602	261,400	61,202	383,804
Information Technology	1,459,475	1,393,375	66,100	1,525,575
Drain Equipment	99,419	78,174	21,245	120,664
Radio Communication	220,551	157,934	62,617	283,168
Motor Pool	541,384	507,889	33,495	574,879
Telephone Communication	157,379	166,328	(8,949)	148,430
Building & Liability Insurance	183,729	151,918	31,811	215,540
Fringe Benefits	223,085	391,553	(168,468)	54,617
Delq Pers. Prop. Tax	156,024	313,499	(157,475)	(1,451)
Totals	6,890,083	6,668,510	221,573	7,111,656

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2015
For Use in Fiscal Year Beginning October 1, 2016

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Roll Forward FY 2014/15	Proposed Costs FY 2016/17	Proposed Rate FY 2016/17
M & B - Equalization	4,152,188	0.00%	656,350	-	656,350	15.81%
M & B - Reimbursement	1,442,296	0.00%	390,399	-	390,399	27.07%
Human Svc - Admin	142,731	0.00%	20,875	-	20,875	14.63%
Human Svc - Homeland	502,581	0.00%	101,888	-	101,888	20.27%
Public Svc - Admin	142,731	0.00%	13,881	-	13,881	9.73%
Public Svc - Vets Svcs	820,940	0.00%	103,287	-	103,287	12.58%
Public Svc - Community Correcti	2,259,146	0.00%	249,456	-	249,456	11.04%
Public Svc - MSU Ext.	391,711	0.00%	65,128	-	65,128	16.63%
Public Svc - Animal Control	1,441,159	0.00%	235,359	-	235,359	16.33%
Public Svc - CC Probation	-	0.00%	146,467	-	146,467	N/A
Public Svc - Medical Exam	2,022,031	0.00%	428,535	-	428,535	21.19%
C&ED - Admin	262,002	0.00%	41,824	-	41,824	15.96%
C&ED - Dev & Planning	2,812,541	0.00%	596,902	-	596,902	21.22%
Clerk	3,211,468	0.00%	1,680,638	-	1,680,638	52.33%
District Court	7,307,668	0.00%	513,885	-	513,885	7.03%
Probate Court	2,643,431	0.00%	411,167	-	411,167	15.55%
Family Court	12,060,424	0.00%	1,629,230	-	1,629,230	13.51%
Prosecuting Attorney	9,613,160	0.00%	1,075,495	-	1,075,495	11.19%
Sheriff	67,535,548	0.00%	5,935,991	-	5,935,991	8.79%
Board of Commissioners	1,208,247	0.00%	124,748	-	124,748	10.32%
Library	324,769	0.00%	118,830	-	118,830	36.59%
Water Resources Commissioner	1,753,781	0.00%	362,292	-	362,292	20.66%
Road Commissioner	-	0.00%	70,491	-	70,491	N/A
Register of Deeds Automation	252,617	0.00%	34,798	-	34,798	13.78%
Oakland Enhance	295,349	0.00%	19,739	-	19,739	6.68%
Water Res. Comm. (SRF)	1,310,393	0.00%	311,513	-	311,513	23.77%
Restricted Funds	-	0.00%	198	-	198	N/A
Social Welfare	-	0.00%	-	-	-	N/A
Multi Organization Grants	913,748	0.00%	81,910	-	81,910	8.96%
LE Grants Misc	742,045	0.00%	83,444	-	83,444	11.25%
LE Grants CLEMIS	-	0.00%	-	-	-	N/A

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2015
For Use in Fiscal Year Beginning October 1, 2016

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Roll Forward FY 2014/15	Proposed Costs FY 2016/17	Proposed Rate FY 2016/17
Housing & Community Dev.	1,250,967	0.00%	201,058	-	201,058	16.07%
Other Grants	148,778	0.00%	99,908	-	99,908	67.15%
PSP & COPS Prog	-	0.00%	-	-	-	N/A
Judicial Grants	232,553	0.00%	86,103	-	86,103	37.03%
Brownfield Initiative	-	0.00%	4,479	-	4,479	N/A
Concealed Pistol	26,924	0.00%	3,966	-	3,966	N/A
County Veterans Trust	-	0.00%	5,730	-	5,730	N/A
Revenue Sharing	-	0.00%	-	-	-	N/A
Waste Resource Mgmt	-	0.00%	-	-	-	N/A
MI Child	-	0.00%	-	-	-	N/A
Misc Debt Service Funds	-	0.00%	478	-	478	N/A
Water Res. Comm. (DSF)	-	0.00%	3,357	-	3,357	N/A
Project Work Orders	-	0.00%	32,702	-	32,702	N/A
Medical Care Facility	-	0.00%	9,990	-	9,990	N/A
Retirement	-	0.00%	125,207	-	125,207	N/A
Retiree Health Care	-	0.00%	59,284	-	59,284	N/A
Int. Ret. Med. Ben.	-	0.00%	-	-	-	N/A
Superseding Trust	-	0.00%	6,573	-	6,573	N/A
Road Comm Retire	-	0.00%	8,954	-	8,954	N/A
Misc Trust Funds	-	0.00%	96	-	96	N/A

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2014		Based on FY 2015	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Grant Departments				
Friend of the Court	794,061	N/A	821,469	N/A
Health Division	1,747,667	13.85%	1,875,766	11.91%
Workforce Development	149,172	27.77%	155,610	38.68%
Prosecuting Attorney - CRP	144,133	N/A	139,482	N/A
Road Patrol Grant	34,204	6.38%	42,206	6.54%
Human Services	672,410	20.81%	656,181	17.42%
Water Res. Comm. (CPF)	72,971	18.32%	61,417	22.32%
Child Care Fund	1,449,840	13.01%	1,519,423	13.63%

	Based on FY 2014		Based on FY 2015	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Proprietary Funds				
Parks & Recreation	704,655	N/A	759,812	N/A
Fire Records	81,863	N/A	81,665	N/A
Airport	430,610	N/A	429,368	N/A
Drain Proprietary Funds	985,965	N/A	1,036,253	N/A
Delq Tax Revolving	101,700	N/A	99,285	N/A
Facilities & Operations	1,154,152	N/A	1,120,052	N/A
Information Tech - Clemis	309,503	N/A	322,602	N/A
Information Technology	1,470,038	N/A	1,459,475	N/A
Drain Equipment	99,888	N/A	99,419	N/A
Radio Communication	204,283	N/A	220,551	N/A
Motor Pool	546,694	N/A	541,384	N/A
Telephone Communication	153,152	N/A	157,379	N/A
Building & Liability Insurance	154,549	N/A	183,729	N/A
Fringe Benefits	189,773	N/A	223,085	N/A
Delq. Pers. Prop. Tax	162,171	N/A	156,024	N/A
Totals	6,748,996		6,890,083	

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2014		Based on FY 2015	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
M & B - Equalization	672,354	16.53%	656,350	15.81%
M & B - Reimbursement	389,825	28.47%	390,399	27.07%
Human Svc - Admin	21,197	15.30%	20,875	14.63%
Human Svc - Homeland Sec.	98,611	20.25%	101,888	20.27%
Public Svc - Admin	15,979	11.53%	13,881	9.73%
Public Svc - Vets Svcs	99,155	12.61%	103,287	12.58%
Public Svc - Community Corr.	243,059	11.39%	249,456	11.04%
Public Svc - MSU Ext.	63,489	15.28%	65,128	16.63%
Public Svc - Animal Control	212,251	15.00%	235,359	16.33%
Public Svc - CC Probation	138,172	N/A	146,467	N/A
Public Svc - Medical Exam	433,381	21.48%	428,535	21.19%
C&ED - Admin	41,920	17.24%	41,824	15.96%
C&ED - Dev & Planning	652,448	24.96%	596,902	21.22%
Clerk	1,851,644	56.92%	1,680,638	52.33%
District Court	488,232	6.84%	513,885	7.03%
Probate Court	394,156	15.55%	411,167	15.55%
Family Court	1,571,015	13.31%	1,629,230	13.51%
Prosecuting Attorney	1,063,846	11.60%	1,075,495	11.19%
Sheriff	5,754,167	8.99%	5,935,991	8.79%
Board of Commissioners	122,350	10.19%	124,748	10.32%
Library	118,540	39.11%	118,830	36.59%
Water Resources Comm.	293,443	18.02%	362,292	20.66%
Road Commissioner	74,272	N/A	70,491	N/A
Register of Deeds Automati	35,644	16.18%	34,798	13.78%
Oakland Enhance	19,010	6.96%	19,739	6.68%
Water Res. Comm. (SRF)	328,982	22.60%	311,513	23.77%
Restricted Funds	152	N/A	198	N/A

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2014		Based on FY 2015	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Social Welfare	2,187	N/A	0	N/A
Multi Organization Grants	86,880	9.69%	81,910	8.96%
LE Grants Misc	89,082	11.64%	83,444	11.25%
LE Grants CLEMIS	3,100	N/A	0	N/A
Housing & Community Dev.	217,147	16.91%	201,058	16.07%
Other Grants	83,764	57.95%	99,908	67.15%
COPS More	62	N/A	0	N/A
Judicial Grants	71,386	37.47%	86,103	37.03%
Brownfield Initiative	6,115	N/A	4,479	N/A
Concealed Pistol	0	N/A	3,966	N/A
County Veterans Trust	8,862	N/A	5,730	N/A
Revenue Sharing	1,587	N/A	0	N/A
Waste Resource Mgmt	22	3.30%	0	N/A
MI Child	1,837	N/A	0	N/A
Misc Debt Service Funds	413	N/A	478	N/A
Water Res. Comm. (DSF)	3,241	N/A	3,357	N/A
Project Work Orders	41,262	N/A	32,702	N/A
Medical Care Facility	11,530	N/A	9,990	N/A
Retirement	100,837	N/A	125,207	N/A
Retiree Health Care	39,453	N/A	59,284	N/A
Int. Ret. Med. Ben.	26,713	N/A	0	N/A
Superseding Trust	0	N/A	6,573	N/A
Road Comm Retire	8,264	N/A	8,954	N/A
Misc Trust Funds	249	N/A	96	N/A

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2015

The following pages provide a description of the Internal Service Funds, balance sheet, income statement, and working capital reserve, which are also included in the fiscal 2015 annual financial statements.

Working capital reserves - Internal service funds are dependent upon a reasonable level of working capital reserve to operate from one billing cycle to the next. Charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital reserve, in addition to the full recovery of costs, are allowable. A working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes is considered reasonable. A working capital reserve exceeding 60 days may be approved by the cognizant Federal agency in exceptional cases.

Contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

- (1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, shall not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.
- (2) Earnings or investment income on reserves must be credited to those reserves.
- (3) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.
- (4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the governmental unit. If individual departments or agencies of the governmental unit experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.
- (5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer.

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2015

The following information is provided for information purposes. It will be necessary for the County to monitor the retained earnings for each type of coverage to insure that retained earnings are within acceptable limits.

The retained earnings for each fund per the audit were adjusted to reflect capital contributions, operating transfers in, and operating transfers out that were either subsidies or withdrawals from each respective fund and were not based on provided services. If a transfer into a fund was intended to pay for unbilled services, this amount was treated similar to revenue generated for billed services and was not adjusted out of the retained earnings.

County of Oakland

Internal Service Funds

Internal Service Funds

These funds account for the financing of goods or services provided by one County department or agency to other departments or agencies on a cost-reimbursement basis.

The Facilities Maintenance and Operations Fund - accumulates the costs of operating and maintaining the County's buildings, grounds, and utilities. The fund recovers costs by developing rates and billing user departments.

The Information Technology Fund - accounts for the operations of the Department of Information Technology, a service bureau that provides services to other County departments and divisions, local governmental units, private sector and @access Oakland customers. Costs include the program and system support, maintenance, enhancements, and new development for all major systems applications.

The Drain Equipment Fund - accounts for the cost of vehicles and other equipment used for the construction and maintenance of various drains and lake level projects. The fund is reimbursed as the accumulated costs are distributed to specific projects or funds.

The Motor Pool Fund - accumulates the costs of purchasing, servicing, and operating County-owned vehicles. The fund recovers these costs by developing rates and billing user departments.

The Telephone Communications Fund - accumulates the costs of operating the County telephone system. The fund is reimbursed for the accumulated costs by distributing the charges to the specific fund or department.

The Building and Liability Insurance Fund - was established to accumulate monies, which are available to settle claims against the County when no insurance coverage exists and to make insurance premium payments. The fund is reimbursed by the user departments for insurance premiums paid and monies accumulated for self-insurance.

The Fringe Benefits Fund - is used to account for the County's employee fringe benefits. Monies are accumulated in this fund as a result of payroll allocations made on a departmental and/or bargaining unit basis. This fund also accumulates and disburses monies related to workers' compensation and unemployment compensation claims, and performs as the debt service fund for the County's Retiree Healthcare Refunding debt. Due to the nature of the fund serving as the mechanism for employee benefits, the entire Net Pension liability is also recorded in the Fringe Benefit fund.

**County of Oakland
Combining Statement of Net Position
Internal Service Funds
September 30, 2015**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Assets				
Current assets				
Pooled cash and investments	\$ 8,662,208	\$ 12,628,558	\$ 4,566,181	\$ 3,219,786
Due from other governmental units	5,586	14,312	495,460	19,507
Due from component units	5,047	21,477	75	-
Accrued interest receivable	14,420	37,738	1,049	5,873
Accounts receivable (net of allowance for uncollectibles where applicable)	369,760	38,920	113,623	371
Due from other funds	-	308	-	-
Inventories and supplies	529,507	25,503	565,521	230,482
Prepayments and other assets	-	3,950,546	-	4,208
Total current assets	9,586,528	16,717,362	5,741,909	3,480,227
Noncurrent assets				
Capital assets, at cost				
Land	-	-	130,000	-
Buildings and improvements	525,283	-	1,867,642	424,860
Equipment and vehicles	2,109,702	59,712,829	6,584,719	16,198,448
Infrastructure	3,169,683	-	-	-
Construction in progress	-	5,494,594	3,944,383	-
	5,804,668	65,207,423	12,526,744	16,623,308
Less: Accumulated depreciation	5,492,999	53,519,590	5,191,159	11,217,506
Capital assets, net	311,669	11,687,833	7,335,585	5,405,802
Total assets	9,898,197	28,405,195	13,077,494	8,886,029
Deferred Outflows of Resources				
Deferred outflows related to pension	-	-	-	-
Total deferred outflows of resources	-	-	-	-

(continued)

County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2015

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2015
Assets				
Current assets				
Pooled cash and investments	\$ 4,347,799	\$ 11,698,693	\$ 70,526,593	\$ 115,649,818
Due from other governmental units	1,134	-	320	536,319
Due from component units	-	-	-	26,599
Accrued interest receivable	2,965	117,310	432,354	611,709
Accounts receivable (net of allowance for uncollectibles where applicable)	453	-	399,452	922,579
Due from other funds	-	-	-	308
Inventories and supplies	-	-	-	1,351,013
Prepayments and other assets	12,287	560,562	2,133,741	6,661,344
Total current assets	<u>4,364,638</u>	<u>12,376,565</u>	<u>73,492,460</u>	<u>125,759,689</u>
Noncurrent assets				
Capital assets, at cost				
Land	-	-	-	130,000
Buildings and improvements	-	-	-	2,817,785
Equipment and vehicles	4,838,959	-	-	89,444,657
Infrastructure	-	-	-	3,169,683
Construction in progress	-	-	-	9,438,977
	<u>4,838,959</u>	<u>-</u>	<u>-</u>	<u>105,001,102</u>
Less: Accumulated depreciation	<u>4,764,279</u>	<u>-</u>	<u>-</u>	<u>80,185,533</u>
Capital assets, net	<u>74,680</u>	<u>-</u>	<u>-</u>	<u>24,815,569</u>
Total assets	<u>4,439,318</u>	<u>12,376,565</u>	<u>73,492,460</u>	<u>150,575,258</u>
Deferred Outflows of Resources				
Deferred outflows related to pension	<u>-</u>	<u>-</u>	<u>40,245,669</u>	<u>40,245,669</u>
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>40,245,669</u>	<u>40,245,669</u>

(continued)

County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2015

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Liabilities				
Current liabilities				
Vouchers payable	\$ 202,061	\$ 674,984	\$ 195,985	\$ 153,871
Due to other governmental units	-	42,156	-	-
Due to component units	-	495	-	-
Due to other funds	3,493	76,968	-	-
Unearned revenue	92,885	1,000	-	-
Current portion of compensated absences	-	-	-	-
Current portion of claims and judgments	-	-	-	-
Current portion of advances payable	-	-	12,883	-
Other accrued liabilities	618,696	1,021,196	754,868	4,428
Total current liabilities	917,135	1,816,799	963,736	158,299
Noncurrent liabilities				
Net pension liability	-	-	-	-
Accrued compensated absences	-	-	-	-
Claims and judgments	-	-	-	-
Advances payable	-	-	64,415	-
Total noncurrent liabilities	-	-	64,415	-
Total liabilities	917,135	1,816,799	1,028,151	158,299
Net Position				
Net investment in capital assets	311,669	11,687,833	7,335,585	5,405,802
Unrestricted	8,669,393	14,900,563	4,713,758	3,321,928
Total net position	\$ 8,981,062	\$ 26,588,396	\$ 12,049,343	\$ 8,727,730

County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2015

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2015
Liabilities				
Current liabilities				
Vouchers payable	\$ 70,601	\$ 32,014	\$ 1,243,642	\$ 2,573,158
Due to other governmental units	-	-	238,070	280,226
Due to component units	-	-	-	495
Due to other funds	-	-	-	80,461
Unearned revenue	-	-	-	93,885
Current portion of compensated absences	-	-	1,250,552	1,250,552
Current portion of claims and judgments	-	1,178,895	3,226,870	4,405,765
Current portion of advances payable	-	-	-	12,883
Other accrued liabilities	24,940	4,230	3,078,964	5,507,322
Total current liabilities	<u>95,541</u>	<u>1,215,139</u>	<u>9,038,098</u>	<u>14,204,747</u>
Noncurrent liabilities				
Net pension liability	-	-	12,718,628	12,718,628
Accrued compensated absences	-	-	11,254,965	11,254,965
Claims and judgments	-	3,374,707	11,293,130	14,667,837
Advances payable	-	-	-	64,415
Total noncurrent liabilities	<u>-</u>	<u>3,374,707</u>	<u>35,266,723</u>	<u>38,705,845</u>
Total liabilities	<u>95,541</u>	<u>4,589,846</u>	<u>44,304,821</u>	<u>52,910,592</u>
Net Position				
Net investment in capital assets	74,680	-	-	24,815,569
Unrestricted	4,269,097	7,786,719	69,433,308	113,094,766
Total net position	<u>\$ 4,343,777</u>	<u>\$ 7,786,719</u>	<u>\$ 69,433,308</u>	<u>\$ 137,910,335</u>

County of Oakland
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended September 30, 2015

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating revenues				
Charges for services	\$ 23,715,005	\$ 25,071,797	\$ 32,130,023	\$ 7,552,141
Other	7,596	854,368	2,422	2,584
Total operating revenues	<u>23,722,601</u>	<u>25,926,165</u>	<u>32,132,445</u>	<u>7,554,725</u>
Operating expenses				
Salaries	7,593,415	8,609,169	14,533,352	764,387
Fringe benefits	4,860,982	4,708,048	9,221,224	501,942
Fringe benefits - pension	-	-	-	-
Contractual services	10,535,476	13,907,039	678,323	1,356,886
Commodities	981,929	1,020,453	1,103,310	3,044,087
Depreciation	86,676	2,278,981	651,700	2,046,989
Internal services	1,158,304	1,007,557	2,757,379	343,296
Total operating expenses	<u>25,216,782</u>	<u>31,531,247</u>	<u>28,945,288</u>	<u>8,057,587</u>
Operating income (loss)	<u>(1,494,181)</u>	<u>(5,605,082)</u>	<u>3,187,157</u>	<u>(502,862)</u>
Nonoperating revenues (expenses)				
Contributions	18,750	-	300,957	6,324
Interest revenue	92,366	75,847	16,632	27,671
Interest expense	-	-	(2,346)	-
Bonds maturing	-	-	-	-
Gain on sale of property and equipment	12	1,116	-	358,710
Net nonoperating revenues (expenses)	<u>111,128</u>	<u>76,963</u>	<u>315,243</u>	<u>392,705</u>
Income (loss) before transfers and contributions	<u>(1,383,053)</u>	<u>(5,528,119)</u>	<u>3,502,400</u>	<u>(110,157)</u>
Capital contributions	-	5,536,319	225,000	-
Transfers in	67,055	5,030,467	94,000	621,149
Transfers out	(145,350)	(59,857)	(133,230)	-
Change in net position	<u>(1,461,348)</u>	<u>4,978,810</u>	<u>3,688,170</u>	<u>510,992</u>
Net position				
October 1, 2014 (as Restated, see Note 20)	<u>10,442,410</u>	<u>21,609,586</u>	<u>8,361,173</u>	<u>8,216,738</u>
September 30, 2015	<u>\$ 8,981,062</u>	<u>\$ 26,588,396</u>	<u>\$ 12,049,343</u>	<u>\$ 8,727,730</u>

County of Oakland
Combining Statement of Revenues, Expenses, and Changes in Net Position (Continued)
Internal Service Funds
Year Ended September 30, 2015

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2015
Operating revenues				
Charges for services	\$ 2,869,678	\$ 2,388,279	\$136,545,305	\$230,272,228
Other	-	1,250,046	2,486,392	4,603,408
Total operating revenues	<u>2,869,678</u>	<u>3,638,325</u>	<u>139,031,697</u>	<u>234,875,636</u>
Operating expenses				
Salaries	216,551	515,733	1,221,210	33,453,817
Fringe benefits	134,695	249,772	671,576	20,348,239
Fringe benefits - pension	-	-	36,325,259	36,325,259
Contractual services	1,558,885	7,621,495	99,645,956	135,304,060
Commodities	154,796	22,722	15,152	6,342,449
Depreciation	91,037	-	-	5,155,383
Internal services	522,073	94,955	244,716	6,128,280
Total operating expenses	<u>2,678,037</u>	<u>8,504,677</u>	<u>138,123,869</u>	<u>243,057,487</u>
Operating income (loss)	<u>191,641</u>	<u>(4,866,352)</u>	<u>907,828</u>	<u>(8,181,851)</u>
Nonoperating revenues (expenses)				
Contributions	-	-	-	326,031
Interest revenue	35,909	136,806	623,438	1,008,669
Interest expense	-	-	(12,588,479)	(12,590,825)
Bonds maturing	-	-	(21,410,000)	(21,410,000)
Gain on sale of property and equipment	-	-	-	359,838
Net nonoperating revenues (expenses)	<u>35,909</u>	<u>136,806</u>	<u>(33,375,041)</u>	<u>(32,306,287)</u>
Income (loss) before transfers and contributions	<u>227,550</u>	<u>(4,729,546)</u>	<u>(32,467,213)</u>	<u>(40,488,138)</u>
Capital contributions	-	-	-	5,761,319
Transfers in	-	-	4,554,832	10,367,503
Transfers out	-	-	-	(338,437)
Change in net position	<u>227,550</u>	<u>(4,729,546)</u>	<u>(27,912,381)</u>	<u>(24,697,753)</u>
Net position				
October 1, 2014 (as Restated, see Note 20)	<u>4,116,227</u>	<u>12,516,265</u>	<u>97,345,689</u>	<u>162,608,088</u>
September 30, 2015	<u>\$ 4,343,777</u>	<u>\$ 7,786,719</u>	<u>\$ 69,433,308</u>	<u>\$137,910,335</u>

County of Oakland
Combining Statement of Cash Flows
Internal Service Funds
Year Ended September 30, 2015

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Cash flows from operating activities				
Cash received from users	\$ 23,578,985	\$26,157,658	\$31,661,715	\$7,538,112
Cash paid to suppliers	(17,640,932)	(21,810,511)	(13,427,044)	(5,041,663)
Cash paid to employees	<u>(7,593,415)</u>	<u>(8,609,169)</u>	<u>(14,533,352)</u>	<u>(764,387)</u>
Net cash provided by (used in) operating activities	<u>(1,655,362)</u>	<u>(4,262,022)</u>	<u>3,701,319</u>	<u>1,732,062</u>
Cash flows from noncapital financing activities				
Transfers from other funds	67,055	3,913,676	94,000	-
Transfers to other funds	(145,350)	(59,857)	(133,230)	-
Contributions	-	-	300,957	6,324
Principal paid on debt	-	-	-	-
Interest paid on debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used in) noncapital financing activities	<u>(78,295)</u>	<u>3,853,819</u>	<u>261,727</u>	<u>6,324</u>
Cash flows from capital and related financing activities				
Transfers from other funds	-	1,116,791	-	621,149
Contributions for capital acquisitions	18,750	-	225,000	-
Proceeds from sale of capital assets	12	1,116	-	626,413
Acquisition of capital assets	(83,229)	(1,099,368)	(1,431,231)	(3,166,634)
Amount paid on advances	-	-	(155,414)	-
Interest paid on advances	<u>-</u>	<u>-</u>	<u>(2,346)</u>	<u>-</u>
Net cash provided by (used in) capital and related financing activities	<u>(64,467)</u>	<u>18,539</u>	<u>(1,363,991)</u>	<u>(1,919,072)</u>
Cash flows from investing activities				
Interest on investments	<u>94,640</u>	<u>76,554</u>	<u>17,115</u>	<u>27,446</u>
Net cash provided by investing activities	<u>94,640</u>	<u>76,554</u>	<u>17,115</u>	<u>27,446</u>
Net increase (decrease) in cash and cash equivalents	(1,703,484)	(313,110)	2,616,170	(153,240)
Pooled cash and investments				
October 1, 2014	<u>10,365,692</u>	<u>12,941,668</u>	<u>1,950,011</u>	<u>3,373,026</u>
September 30, 2015	<u>\$ 8,662,208</u>	<u>\$12,628,558</u>	<u>\$ 4,566,181</u>	<u>\$3,219,786</u>

(continued)

County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2015

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2015
Cash flows from operating activities				
Cash received from users	\$ 2,868,876	\$ 3,638,325	\$138,632,295	\$ 234,075,966
Cash paid to suppliers	(2,387,582)	(9,473,747)	(101,263,733)	(171,045,212)
Cash paid to employees	(216,551)	(515,733)	(1,221,210)	(33,453,817)
Net cash provided by (used in) operating activities	<u>264,743</u>	<u>(6,351,155)</u>	<u>36,147,352</u>	<u>29,576,937</u>
Cash flows from noncapital financing activities				
Transfers from other funds	-	-	4,554,832	8,629,563
Transfers to other funds	-	-	-	(338,437)
Contributions	-	-	-	307,281
Principal paid on debt	-	-	(21,410,000)	(21,410,000)
Interest paid on debt	-	-	(12,588,479)	(12,588,479)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>(29,443,647)</u>	<u>(25,400,072)</u>
Cash flows from capital and related financing activities				
Transfers from other funds	-	-	-	1,737,940
Contributions for capital acquisitions	-	-	-	243,750
Proceeds from sale of capital assets	-	-	-	627,541
Acquisition of capital assets	-	-	-	(5,780,462)
Amount paid on advances	-	-	-	(155,414)
Interest paid on advances	-	-	-	(2,346)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,328,991)</u>
Cash flows from investing activities				
Interest on investments	36,703	139,900	624,640	1,016,998
Net cash provided by investing activities	<u>36,703</u>	<u>139,900</u>	<u>624,640</u>	<u>1,016,998</u>
Net increase (decrease) in cash and cash equivalents	301,446	(6,211,255)	7,328,345	1,864,872
Pooled cash and investments				
October 1, 2014	4,046,353	17,909,948	63,198,248	113,784,946
September 30, 2015	<u>\$ 4,347,799</u>	<u>\$ 11,698,693</u>	<u>\$ 70,526,593</u>	<u>\$ 115,649,818</u>

County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2015

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating income (loss)	\$ (1,494,181)	\$ (5,605,082)	\$ 3,187,157	\$ (502,862)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	86,676	2,278,981	651,700	2,046,989
(Increase) decrease in due from other governmental units	-	(3,488)	(461,949)	(16,242)
(Increase) decrease in due from component units	76	1,359	2,057	-
(Increase) decrease in accounts receivable	(144,565)	10,741	(10,838)	(371)
(Increase) decrease in due from other funds	-	222,131	-	-
(Increase) decrease in inventories and supplies	(333,812)	4,362	(71,905)	92,984
(Increase) decrease in prepayments and other assets	199	(1,337,322)	-	6
(Increase) decrease in deferred outflows related to pension	-	-	-	-
Increase (decrease) in vouchers payable	3,619	37,423	(7,937)	108,618
Increase (decrease) in due to other governmental units	-	42,156	-	-
Increase (decrease) in due to component units	-	495	-	-
Increase (decrease) in due to other funds	(38,784)	(92,762)	(240)	-
Increase (decrease) in unearned revenue	873	750	-	-
Increase (decrease) in current portion of compensated absences	-	-	-	-
Increase (decrease) in current portion of claims and judgments	-	-	-	-
Increase (decrease) increase in other accrued liabilities	264,537	178,234	413,274	2,940
Increase (decrease) increase in net pension liability	-	-	-	-
Increase (decrease) in accrued compensated absences	-	-	-	-
Increase (decrease) in claims and judgments	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ (1,655,362)</u>	<u>\$ (4,262,022)</u>	<u>\$ 3,701,319</u>	<u>\$ 1,732,062</u>

(continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2015**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2015
Operating (loss) income	\$ 191,641	\$ (4,866,352)	\$ 907,828	\$ (8,181,851)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	91,037	-	-	5,155,383
(Increase) decrease in due from other governmental units	(692)	-	(40)	(482,411)
(Increase) decrease in due from component units	-	-	-	3,492
(Increase) decrease in accounts receivable	(110)	-	(399,362)	(544,505)
(Increase) decrease in due from other funds	-	-	-	222,131
(Increase) decrease in inventories and supplies	-	-	-	(308,371)
(Increase) decrease in prepayments and other assets	31,234	13,914	266,821	(1,025,148)
(Increase) decrease in outflows related to pension	-	-	(40,245,669)	(40,245,669)
Increase (decrease) in vouchers payable	(50,447)	(122,426)	(704,110)	(735,260)
Increase (decrease) in due to other governmental units	-	-	(43,169)	(1,013)
Increase (decrease) in due to component units	-	-	-	495
Increase (decrease) in due to other funds	-	-	-	(131,786)
Increase (decrease) in unearned revenue	-	-	-	1,623
Increase (decrease) in current portion of compensated absences	-	-	19,017	19,017
Increase (decrease) in current portion of claims and judgments	-	677,626	415,174	1,092,800
Increase (decrease) in other accrued liabilities	2,080	(152,343)	216,469	925,191
Increase (decrease) increase in net pension liability	-	-	76,570,928	76,570,928
Increase (decrease) in accrued compensated absences	-	-	171,150	171,150
Increase (decrease) in claims and judgments	-	(1,901,574)	(1,027,685)	(2,929,259)
Net cash provided by (used in) operating activities	<u>\$ 264,743</u>	<u>\$ (6,351,155)</u>	<u>\$ 36,147,352</u>	<u>\$ 29,576,937</u>

Noncash transactions:

Non-cash and capital related financing activities included contribution of capital assets in the amount of \$5,536,319, and acquisition of capital assets in the amount of \$42,735 reported in the Other Accrued Liabilities liability account in the Information Technology fund.

Non-cash and non-capital related financing activities included recording of pension expense of \$36,325,259 in the Fringe Benefits fund.

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2015

Income Statement:	Total	Facilities Maintenance & Operations	Information Technology	Drain Equipment	Motor Pool	Telephone	Liability Insurance
Operating Revenues	234,875,636	23,722,601	25,926,165	32,132,445	7,554,725	2,869,678	3,638,325
Operating Expenses	(237,892,104)	(25,130,106)	(29,252,266)	(28,293,588)	(6,000,598)	(2,587,000)	(8,504,677)
Depreciation	(5,165,383)	(86,676)	(2,278,981)	(651,700)	(2,056,989)	(91,037)	-
Total Expenses	<u>(243,057,487)</u>	<u>(25,216,782)</u>	<u>(31,531,247)</u>	<u>(28,945,288)</u>	<u>(8,057,587)</u>	<u>(2,678,037)</u>	<u>(8,504,677)</u>
Net Profit/(Loss)	(8,181,851)	(1,494,181)	(5,605,082)	3,187,157	(502,862)	191,641	(4,866,352)
Non Operating Revenue/(Exp)	(32,306,287)	111,128	76,963	315,243	392,705	35,909	136,806
Net Operating Transfers In/(Out)	<u>15,790,385</u>	<u>(78,295)</u>	<u>10,506,929</u>	<u>185,770</u>	<u>621,149</u>	<u>-</u>	<u>-</u>
Net Increase/(Decrease)	(24,697,753)	(1,461,348)	4,978,810	3,688,170	510,992	227,550	(4,729,546)
Beginning R.E. per CAFR	<u>162,608,088</u>	<u>10,442,410</u>	<u>21,609,586</u>	<u>8,361,173</u>	<u>8,216,738</u>	<u>4,116,227</u>	<u>12,516,265</u>
Ending R.E. per CAFR	<u>137,910,335</u>	<u>8,981,062</u>	<u>26,588,396</u>	<u>12,049,343</u>	<u>8,727,730</u>	<u>4,343,777</u>	<u>7,786,719</u>
<i>A-87 R.E. Adjustments:</i>							
Prior Years Adjustments	(109,479,334)	(5,388,280)	(61,625,071)	(3,133,689)	(10,104,008)	(3,177,090)	(14,731,905)
Current Year Adjustments	(78,857,279)	134,910	(10,097,138)	133,230	(621,149)	-	-
Total Adjustments	<u>(188,336,613)</u>	<u>(5,253,370)</u>	<u>(71,722,209)</u>	<u>(3,000,459)</u>	<u>(10,725,157)</u>	<u>(3,177,090)</u>	<u>(14,731,905)</u>
A-87 Adjusted R.E.	(50,426,278)	3,727,692	(45,133,813)	9,048,884	(1,997,427)	1,166,687	(6,945,186)
Sixty Day Operating Expense	<u>(39,648,684)</u>	<u>(4,188,351)</u>	<u>(4,875,378)</u>	<u>(4,715,598)</u>	<u>(1,000,100)</u>	<u>(431,167)</u>	<u>(1,417,446)</u>
Excess Reserves	<u>(90,074,962)</u>	<u>(460,659)</u>	<u>(50,009,191)</u>	<u>4,333,286</u>	<u>(2,997,527)</u>	<u>735,520</u>	<u>(8,362,632)</u>
Excess months of WCR		(0.2)	(20.5)	1.8	(6.0)	3.4	(11.8)

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2015

Income Statement:	Fringe Benefits
Operating Revenues	<u>139,031,697</u>
Operating Expenses	(138,123,869)
Depreciation	-
Total Expenses	<u>(138,123,869)</u>
Net Profit/(Loss)	907,828
Non Operating Revenue/(Exp)	(33,375,041)
Net Operating Transfers In/(Out)	<u>4,554,832</u>
Net Increase/(Decrease)	(27,912,381)
Beginning R.E. per CAFR	<u>97,345,689</u>
Ending R.E. per CAFR	<u>69,433,308</u>
<i>A-87 R.E. Adjustments:</i>	
Prior Years Adjustments	(11,319,291)
Current Year Adjustments	<u>(68,407,132)</u>
Total Adjustments	<u>(79,726,423)</u>
A-87 Adjusted R.E.	(10,293,115)
Sixty Day Operating Expense	<u>(23,020,645)</u>
Excess Reserves	<u>(33,313,760)</u>
Excess months of WCR	(2.9)